

Global Leadership Academy CS

**Charter Annual Report**

07/01/2013 - 06/30/2014

# School Profile

---

## Demographics

4601 Girard Avenue  
Philadelphia, PA 19131  
(267)295-5700

Phase:

Phase 2

CEO Name:

Naomi Johnson-Booker

CEO E-mail address:

drbooker@glacharter.org

# Governance and Staff

---

## *Leadership Changes*

Leadership changes during the past year on the Board of Trustees and in the school administration:

For the 2013-2014 school year, the Board of Trustees added four new members bringing the total voting members to nine. The additional members have diverse backgrounds and represents a wide range of talent. An Assistant Principal of Special Services and Culture & Climate position was added to the school's administration for the school year. This position was created in order to focus on the areas of special education and the overall school climate and culture.

## *Board of Trustees Meeting Schedule*

<b>Location</b>	<b>Date and Time</b>
Global Leadership Academy Charter School - 4601 W. Girard Avenue	8/26/2013 6:30 PM
Global Leadership Academy Charter School - 4601 W. Girard Avenue	9/23/2013 6:30 PM
Global Leadership Academy Charter School - 4601 W. Girard Avenue	10/28/2013 6:30 PM
Global Leadership Academy Charter School - 4601 W. Girard Avenue	11/25/2013 6:30 PM
Global Leadership Academy Charter School - 4601 W. Girard Avenue	1/27/2014 6:30 PM
Global Leadership Academy Charter School - 4601 W. Girard Avenue	2/24/2014 6:30 PM
Global Leadership Academy Charter School - 4601 W. Girard Avenue	3/24/2014 6:30 PM
Global Leadership Academy Charter School - 4601 W. Girard Avenue	4/28/2014 6:30 PM
Global Leadership Academy Charter School - 4601 W. Girard Avenue	5/19/2014 6:30 PM
Global Leadership Academy Charter School - 4601 W. Girard Avenue	6/23/2014 6:29 PM
Global Leadership Academy Charter School - 4601 W. Girard Avenue	8/25/2014 6:30 PM
Global Leadership Academy Charter School - 4601 W. Girard Avenue	9/22/2014 6:30 PM
Global Leadership Academy Charter School - 4601 W. Girard Avenue	10/27/2014 6:30 PM
Global Leadership Academy Charter School - 4601 W. Girard Avenue	11/24/2014 6:30 PM

Global Leadership Academy Charter School - 4601 W. Girard Avenue	1/26/2015 6:30 PM
Global Leadership Academy Charter School - 4601 W. Girard Avenue	2/23/2015 6:30 PM
Global Leadership Academy Charter School - 4601 W. Girard Avenue	3/23/2015 6:30 PM
Global Leadership Academy Charter School - 4601 W. Girard Avenue	4/27/2015 6:30 PM
Global Leadership Academy Charter School - 4601 W. Girard Avenue	5/18/2015 6:30 PM
Global Leadership Academy Charter School - 4601 W. Girard Avenue	6/22/2015 6:30 PM

### ***Professional Staff Member Roster***

*There are no professional staff members.*

The professional staff member roster as recorded originally on the PDE-414 form

*XLSX file uploaded.*

### ***Quality of Teaching and Other Staff***

<b>Position Categories</b>	<b>All Employed per Category</b>	<b>Appropriately Certified</b>	<b>Promoted</b>	<b>Transferred</b>	<b>Terminated</b>	<b>Contracted for Following Year</b>
Chief Academic Officer/Director	1.00	1.00	0.00	0.00	0.00	1.00
Principal	1.00	1.00	0.00	0.00	0.00	1.00
Assistant Principal	1.00	0.00	0.00	0.00	0.00	1.00
Classroom Teacher (including Master Teachers)	27.00	22.00	0.00	0.00	11.00	16.00
Specialty Teacher (including Master Teachers)	3.00	3.00	0.00	0.00	0.00	3.00
Special Education Teacher (including Master Teachers)	4.00	4.00	0.00	0.00	2.00	2.00
Special Education Coordinator	1.00	1.00	0.00	0.00	0.00	1.00
Counselor	0.00	0.00	0.00	0.00	0.00	0.00
Psychologist	0.00	0.00	0.00	0.00	0.00	0.00
School Nurse	0.00	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>38.00</b>	<b>32.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13.00</b>	<b>25.00</b>

Further explanation:

*This narrative is empty.*

# Fiscal Matters

---

## *Major Fundraising Activities*

Major fundraising activities performed this year and planned for next year:

Fundraising is done through the Global Foundation.

## *Fiscal Solvency Policies*

Changes to policies and procedures to ensure and monitor fiscal solvency:

The Charter School maintains fiscal solvency in many ways. The first is by use of SAGE MIP for the accounting software which is loaded with the State Chart of Accounts and allows the Business Manager to generate Profit & Loss statements, Balance Sheet, and check disbursement runs. The system allows for grant tracking through the use of fund codes so Profit & Loss statements by grant can be produced at any time. All accounting transactions are driven by paper form initially and converted to electronic format, forms are in place for all transactions including, but not limited to, purchase orders, check requests, payroll processing, new employee paperwork, etc. All forms are signed by the CEO and Controller. The CEO and Controller maintain routine conversation regarding possible changes to the budget. Financials are presented to the CEO and Board President in advance of the board meeting after review in the Business Office. Once reviewed and agreed upon, the financials are disbursed to the full board and presented the board meetings.

### **Fiscal Solvency Policies**

Charter School documents that describe policies and procedures that have been established to ensure and monitor fiscal solvency (optional if described in the narrative)

*No files have been uploaded.*

## *Accounting System*

Changes to the accounting system the charter school uses:

The Charter School uses SAGE MIP for the accounting software which is loaded with the State Chart of Accounts and allows the Business Manager to generate Profit & Loss statements, balance sheets, and check disbursement runs. The system also allows for grant tracking through the use of fund codes so Profit & Loss statements by grant can be produced at any time. GAAP reporting is used as is required by the independent audit.

Sage is a sophisticated accounting system which converts the internal controls to electronic format, move the majority of processes to electronic format from paper format, allows detailed by fund budgets to be loaded into the system and a larger array of custom reports to be generated in the system as well as CEO's real time access to run reports. This system complies with GAAP reporting.

## ***Preliminary Statements of Revenues, Expenditures & Fund Balances***

The completed and CEO signed Fiscal Template – Preliminary Statements of Revenues, Expenditures & Fund Balances

*PDF file uploaded.*

## ***Financial Audits***

### **Basics**

Audit Firm: Joyce Miller & Associates  
 Date of Last Audit: 12/27/2013  
 Fiscal Year Last Audited: 2012-2013

### **Explanation of the Report**

Detailed explanation of the report (if the previous year's report has been submitted.) Any audit report for a school year that precedes this annual report by more than 2 years is not acceptable and may be considered a material violation:

Attached is the audit for fiscal year 2012-2013 in which the school received an unqualified opinion. The School engaged the audit firm of J. Miller & Associates for the 2012-2013 audit. The firm is located in Philadelphia, PA. The audit was completed in December 2013.

### **Financial Audit Report**

The Financial Audit Report, which should include the auditor's opinion and any findings resulting from the audit

*PDF file uploaded.*

### **Citations**

Financial audit citations and the corresponding Charter School responses

Description	Response
-------------	----------

## ***Federal Programs Consolidated Review***

### **Basics**

Title I Status: Yes  
 Date of Last Federal Programs Consolidated Review: 04/04/2013

School Year Reviewed: 2012

### **Federal Programs Consolidated Review Report**

The Federal Programs Consolidated Review Report, which should include the Division's opinion and any findings resulting from the audit

*PDF file uploaded.*

### **Citations**

Federal Programs Consolidated Review citations and the corresponding Charter School responses

<b>Description</b>	<b>Response</b>
--------------------	-----------------

# Special Education

---

## *Chapter 711 Assurances*

The LEA agrees to comply with all requirements of Special Education outlined in 22 PA Code Chapter 711 and other state and federal mandates. These include:

Implementation of a full range of services, programs and alternative placements available to the Charter School for placement and implementation of the special education programs in the Charter School.

Implementation of a child find system to locate, identify and evaluate young children and children who are thought to be a child with a disability eligible for special education residing within the Charter School's jurisdiction. Child find data is collected, maintained and used in decision-making. Child find process and procedures are evaluated for their effectiveness. The Charter School implements mechanisms to disseminate child find information to the public, organizations, agencies and individuals on at least an annual basis.

Assurances of students with disabilities are included in general education programs and extracurricular and non-academic programs and activities to the maximum extent appropriate in accordance with an Individualized Education Program.

Following the state and federal guidelines for participation of students with disabilities in state and Charter School-wide assessments including the determination of participation, the need for accommodations and the methods of assessing students for whom regular assessment is not appropriate.

Assurance of funds received through participation in the medical assistance reimbursement program, ACCESS, will be used to enhance or expand the current level of services and programs provided to students with disabilities in this local education agency.

## **Special Education Support Services**

<b>Support Service</b>	<b>Location</b>	<b>Teacher FTE</b>
Special Education Coordinator	Global Leadership Academy Charter School	1
Special Education Teacher	Global Leadership Academy Charter School	4

## **Special Education Contracted Services**

<b>Title</b>	<b>Amt. of Time per Week</b>	<b>Operator</b>	<b>Number of Students</b>
Clark Schools for Hearing and Speech	1 Days	Outside Contractor	10 or fewer
Premier Health, Inc.	3 Days	Outside Contractor	26
Therapy Solutions	1 Days	Outside Contractor	10 or fewer

Therapy Source	3 Days	Outside Contractor	26
----------------	--------	--------------------	----

### ***Special Education Cyclical Monitoring***

Date of Last Special Education Cyclical Monitoring:

Not Provided

Link to Report (Optional):

Not Provided

### **Special Education Cyclical Monitoring Report**

The Special Education Cyclical Monitoring Report, which should include the Bureau's findings

*No file has been uploaded.*

# Facilities

---

## *Fixed assets acquired by the Charter School during the past fiscal year*

Fixed assets acquired by the Charter School during the past fiscal year:

The school acquired a gymnasium floor cover, cabinet style whiteboard, bathroom hand dryers, and a new garbage disposal. In addition, through a grant funded by the Fresh Fruit & Vegetable program, the school purchased a refrigerator for the food service area that used to store the fruits and vegetables. An additional point of sale unit was also purchased for the cafeteria.

**The total Charter School expenditures for fixed assets during the identified fiscal year:**

*\$29,730.13*

## *Facility Plans and Other Capital Needs*

The Charter School's plan for future facility development and the rationale for the various components of the plan:

The School does not have any future facility development plans at this time.

## *Memorandums of Understanding*

<b>Organization</b>	<b>Purpose</b>
Philadelphia Police Department	The Memorandum establishes procedures to be followed when certain incidents occur on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act providing transportation to or from a school or school sponsored activity. The parties seek to foster a relationship of cooperation and mutual support and to maintain a safe school environment.

# Charter School Annual Report Affirmations

---

## **Charter Annual Report Affirmation**

I verify that all information and records in this charter school annual report are complete and accurate.

**The Chief Executive Officer and the Board of Trustee President of the charter school must sign this verification.**

**Affirmed by Lorenzo Hough on 8/1/2014**

---

*President, Board of Trustees*

**Affirmed by Naomi Johnson Booker on 7/31/2014**

---

*Chief Executive Officer*

## **Charter School Law Affirmation**

Pennsylvania's first Charter School Law was Act 22 of 1997, 24 P.S. § 17-1701-A et seq., which primarily became effective June 19, 1997, and has subsequently been amended.

The Charter School Law provides for the powers, requirements, and establishment of charter schools. The Charter School Law was passed to provide opportunities to teachers, parents, pupils and community members to establish and maintain schools that operate independently from the existing school district structure as a method to accomplish all of the following: (1) improve pupil learning; (2) increase learning opportunities for all pupils; (3) encourage the use of different and innovative teaching methods; (4) create new professional opportunities for teachers; (5) provide parents and pupils with expanded choices in types of educational opportunities that are available within the public school system; and (6) hold charter schools accountable for meeting measurable academic standards and provide the school with a method to establish accountability systems.

The charter school assures that it will comply with the requirements of the Charter School Law and any provision of law from which the charter school has not been exempted, including Federal laws and regulations governing children with disabilities. The charter school also assures that it will comply with the policies, regulations and procedures of the Pennsylvania Department of Education (Department). Additional information about charter schools is available on the Pennsylvania Department's website at: <http://www.education.state.pa.us>.

**The Chief Executive Officer and Board of Trustees President of the charter school must sign this assurance.**

**Affirmed by Lorenzo Hough on 8/1/2014**

---

*President, Board of Trustees*

**Affirmed by Naomi Johnson Booker on 7/31/2014**

---

*Chief Executive Officer*

## **Ethics Act Affirmation**

Pennsylvania's current Public Official and Employee Ethics Act (Ethics Act), Act 93 of 1998, Chapter 11, 65 Pa.C.S. § 1101 et seq., became effective December 14, 1998 and has subsequently been amended.

The Ethics Act provides that public office is a public trust and that any effort to realize personal financial gain through public office other than compensation provided by law is a violation of that trust. The Ethics Act was passed to strengthen the faith and confidence of the people of Pennsylvania in their government. The Pennsylvania State Ethics Commission (Commission) administers and enforces the provisions of the Ethics Acts and provides guidance regarding its requirements.

The regulations of the Commission set forth the procedures applicable to all proceedings before the Commission as well as for the administration of the Statement of Financial Interests filing requirements. See 51 Pa. Code § 11.1 et seq.

The charter school assures that it will comply with the requirements of the Ethics Act and with the policies, regulations and procedures of the Commission. Additional information about the Ethics Act is available on the Commission's website at: <http://www.ethics.state.pa.us>.

**The Chief Executive Officer and Board of Trustees President of the charter school must sign this assurance.**

**Affirmed by Lorenzo Hough on 8/1/2014**

---

*President, Board of Trustees*

**Affirmed by Naomi Johnson Booker on 7/31/2014**

---

*Chief Executive Officer*

Complete the following information for all professional staff members.

Staff No.	Name of employee (List all names in alphabetical order)	PPID# /Certificate# <b>DO NOT ENTER SSN</b>	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assigment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
1	Bacchus, Sonya		None	3	Elementary	8		100
2	Bennett, Tennille		Elementary K-6/Instructional I	3,4,5,6	Computers	8	100	
	Campbell, Chanel		None	K	Elementary	8		100
3	Carlisle, Sharon		Art K-12/Instructional I & II	K-8	Art	8	100	
4	Collier, Tracey		Health & Phys Ed K-12/Instructional I	K-8	Health & Phys Ed	8	100	
5	Connor, Michael		Elementary K-6/Instructional I Level Math 7-9/Instructional I	Mid- 7, 8	Math	8	100	
	Corbie, Delenio		None	7, 8	Science	8		100
6	Davis, Amber		Elementary K-6/Instructional I	K	Elementary	8	100	
7	Dawson, Teresa		Elementary K-6/Instructional I & II Level Math 7-9/Instructional I & II 12/Instructional I & II	Mid- Special Ed N- 7, 8	Math	8	100	
8	Ehrhardt, Nicole		Elementary K-6/Instructional I	1	Elementary	8	100	
9	Evans, Tamika		Elementary K-6/Instructional I Principal K-12/Instructional I	K-8	Principal	8	100	
10	Ferino, Karalina		Elementary K-6/Instructional I Special Ed N-12/Instructional I	4	Elementary	8	100	
11	Freeman, Nicole		Elementary K-6/Instructional I	5	Elementary	8	100	
12	Gallagher, Giovanna		Elementary K-6/Instructional I & II K-12/Instructional I & II 12/Instructional I & II	Music Special Ed N- 7, 8	Special Education	8	100	
13	Gavigan, Kelsey		Elementary K-6/Instructional I Special Ed N-12/Instructional I	5	Elementary	8	100	
14	Graham, Linda		Elementary K-6/Instructional I & II	4	Elementary	8	100	
15	Grieder, Emily		Elementary K-6/Instructional I Reading Specialist K-12/Instructional I	2	Elementary	8	100	
16	Gurgul, Amanda		Mid-Level Science/Instructional I	5	Elementary	8	100	
17	Johnson Booker, Naomi		Elementary K-6/Instructional II Elementary Principal K-6/Administrative II Superintendent K-12/Administrative	K-8	Chief Executive Officer	8	100	

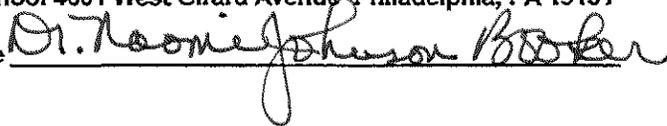
18	Kennedy, Alicia		Ment and/or Phys Handicapped K-12/Instructional I & II Supvr Special Ed K-12	K-8	Special Education	8	100	
19	Kingma, Kristina		Elementary K-6/Instructional I Special Ed N-12/Instructional I	3	Elementary	8	100	
20	Lamb, Aaron		None	1	Elementary	8		100
21	Liesner, Samantha		Elementary K-6/Instructional I 12/Program Specialist	ESL K-3	Elementary	8	100	
22	Mancini, Monica		Mid-Level English/Instructional I English 7-12/Instructional I	7, 8	English	8	100	
23	Marston, Gina		Mid-Level English 7-9/Instructional I Mid-Level Math 7-9/Instructional I Health & Phys Ed K-12/Instructional I Special Ed N-12/Instructional I	5, 6	Special Education	8	100	
24	McBride, Sean		Elementary K-6/Instructional I & II Childhood N-3/Instructional I & II	Early	Elementary	8	100	
25	McCabe, Philip		Elementary K-6/Instructional I Level Science 7-9/Instructional I	Mid-	Elementary	8	100	
26	Parker, Roxanne		Elementary K-6/Instructional I English 7-12/Instructional I		Elementary	8	100	
27	Perry, Lauren		Elementary K-6/Instructional I Ed N-12/Instructional I	Special	3, 4	Special Education	8	100
28	Rombola, Michael		Elementary K-6/Instructional I		2	Elementary	8	100
29	Rucci, Jacquelyn		Elementary K-6/Instructional I Level Math 7-9/Instructional I Science 7-9/Instructional I 12/Instructional I 12/Endorsement	Mid- Mid-Level Special Ed N- Autism PK-	K-2	Special Education	8	100
30	Simmons, Tedra		Elementary K-6/Instructional I		2	Elementary	8	100
31	Simpson, Kimisha		PK-4/Instructional I 12/Program Specialist	ESL K-	4	Elementary	8	100
	Tyler, Shoshana		Elementary K-6/Instructional I		K	Elementary	8	100
32	Wildes, Robert		Elementary K-6/Instructional I		6	Elementary	8	100
33	Wolf, Lauren		Elementary K-6/Instructional I		K	Elementary	8	100
34	Wright, Gregory		Elementary K-6/Instructional I Level Citz. Ed 7-9/Instructional I	Mid-	7, 8	Mid-Level Citz. Ed	8	100

Total Number of Administrators (do not include CEO) \_\_\_\_\_  
Total Number of Teachers \_\_\_\_\_ Counselors \_\_\_\_\_ School Nurses \_\_\_\_\_ Others \_\_\_\_\_  
Total Number of Professional Staff \_\_\_\_\_

Preliminary Statement of Revenues, Expenditures & Fund Balances  
 Include ALL Funds  
 as of June 30, 2014

Name of School Global Leadership Academy Charter School

Address of School 4601 West Girard Avenue Philadelphia, PA 19131

CEO Signature 

REVENUES

6000		<b>REVENUE FROM LOCAL SOURCES</b>	
6500		<b>EARNINGS ON INVESTMENTS</b>	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	14,845.00
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
6600		<b>FOOD SERVICE REVENUE</b>	
	6610	Daily Sales - Reimbursable Programs	40,181.00
	6620	Daily Sales - Non-Reimbursable Programs	
	6630	Special Functions	2,114.00
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	
6700		<b>REVENUES FROM STUDENT ACTIVITIES</b>	
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	4,174.00
	6740	Fees	
	6750	Student Activity - Special Events	
	6790	Other Student Activity Income	
6800		<b>REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH</b>	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	92,383.00
	6890	Other Revenues from Intermediary Sources	
6900		<b>OTHER REVENUE FROM LOCAL SOURCES</b>	
	6910	Rentals	1,724.00

	6920	Contributions & Donations from Private Sources / Capital Contributions	3,105.00
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	6,983,809.00
	6945	Receipts from Out-of-State LEAs	
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by Withholding	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	350.00
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	
	6991	Refunds of a Prior Year Expenditure	14,420.00
	6999	Other Revenues Not Specified Above	7,148.00
<b>7000</b>		<b>REVENUE FROM STATE SOURCES</b>	
<b>7100</b>		<b>BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES</b>	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
<b>7200</b>		<b>REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS</b>	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	
	7290	Additional Educational Program Revenues	
<b>7300</b>		<b>REVENUES FOR NON-EDUCATIONAL PROGRAMS</b>	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	
	7330	Health Services (Medical, Dental, Nurse, Act 25)	13,125.00
	7340	Unassigned	

	7350	Sewage Treatment Operations / Environmental Subsidies	
	7360	Safe Schools	
7400		VOCATIONAL TRAINING OF THE UNEMPLOYED	
7500		STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS	
	7502	Dual Enrollment Grants	
	7503	Project 720/High School Reform	
	7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	
7600		REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS	14,031.00
7800		REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS	
	7810	State Share of Social Security and Medicare Taxes	
	7820	State Share of Retirement Contributions	290,033.00
7900		REVENUE FOR TECHNOLOGY	
	7910	Educational Technology	
	7990	Other Technology Grants	
8000		REVENUE FROM FEDERAL SOURCES	
8100		UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300		RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	
	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	301,034.00

	8520	Vocational Education	
	8530	Child Nutrition Program	232,806.00
	8540	Nutrition Education and Training	
	8560	Federal Block Grants	
	8570	Unassigned	
	8580	Child Care and Development Block Grants	
	8590	Unassigned	
8600		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	
	8610	Homeless Assistance Act	
	8620	Adult Basic Education	
	8640	Headstart	
	8650	Unassigned	
	8660	Workforce Investment Act (WIA)	
	8670	Unassigned	
	8680	Unassigned	
	8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	
9000		OTHER FINANCING SOURCES	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	
	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	

9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
<b>TOTAL REVENUES</b>			8,015,282.00

NOTES:

See "NOTES WORKSHEET" for disclaimer

Preliminary Statement of Revenues, Expenditures & Fund Balances  
 Include ALL Funds  
 as of June 30, 2014

Name of School Global Leadership Charter School

Address of School 4601 West Girard Avenue Philadelphia, PA 19131

CEO Signature *Dr. Thomas Johnson Boston*

Note-Expenditures may be submitted EITHER as accrual or cash basis

**EXPENDITURES**

<b>1000</b>	<b>INSTRUCTION</b>		
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY		2,938,815.00
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY		747,615.00
1300	VOCATIONAL EDUCATION		
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY		68,016.00
1600	ADULT EDUCATION PROGRAMS		
1700	HIGHER EDUCATION PROGRAMS		
1800	PRE-KINDERGARTEN		
<b>2000</b>	<b>SUPPORT SERVICES</b>		
2100	SUPPORT SERVICES - PUPIL PERSONNEL		
	2110 Supervision of Pupil Personnel Services		
	2120 Guidance Services		66,459.00
	2130 Attendance Services		
	2140 Psychological Services		36,151.00
	2150 Speech Pathology and Audiology Services		
	2160 Social Work Services		14,464.00
	2170 Student Accounting Services		
	2190 Other Pupil Personnel Services		
<b>2200</b>	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
	2210 Supervision of Educational Media Services		

	2220	Technology Support Services	
	2230	Educational Television Services	
	2240	Computer-Assisted Instruction Support Services	
	2250	School Library Services	
	2260	Instruction and Curriculum Development Services	
	2270	Instructional Staff Professional Development Services	188,403.00
	2280	Nonpublic Support Services	14,544.00
2300		SUPPORT SERVICES - ADMINISTRATION	
	2310	Board Services	
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	40,232.00
	2360	Office of the Superintendent (Executive Director) Services	289,628.00
	2370	Community Relations Services	
	2380	Office of the Principal Services	817,713.00
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	53,166.00
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	100,819.00
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	69,089.00
	2590	Other Support Services - Business	1,023.00
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	646,117.00
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	
	2690	Other Operation and Maintenance of Plant Services	
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	23,814.00
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	

	2790	Other Student Transportation Services	
2800		SUPPORT SERVICES - CENTRAL	
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	
	2840	Data Processing Services	109,520.00
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	
	2890	Other Support Services Central	
2900		OTHER SUPPORT SERVICES - CENTRAL	
	2990	Pass-Thru Funds	
3000		OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100		FOOD SERVICES	386,039.00
3200		STUDENT ACTIVITIES	
	3210	School Sponsored Student Activities	61,322.00
	3250	School Sponsored Athletics	18,739.00
3300		COMMUNITY SERVICES	
	3310	Community Recreation	
	3320	Civic Services	
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	56,442.00
3400		SCHOLARSHIPS AND AWARDS	
4000		FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES	
4100		SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	
4200		EXISTING SITE IMPROVEMENT SERVICES	
4300		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	
4400		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	

4500	BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600	EXISTING BUILDING IMPROVEMENT SERVICES	
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	815,600.00
5200	FUND TRANSFERS	
5300	TRANSFERS INVOLVING COMPONENT UNITS	
5400	INTRAFUND TRANSFERS OUT	
5800	SUSPENSE ACCOUNT	
5900	BUDGETARY RESERVE	
<b>TOTAL EXPENDITURES</b>		<b>7,563,730.00</b>

**TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND  
BALANCE AS OF JUNE 30, 2013**

**\$8,015,282-\$7,563,730= \$451,552.00**

**NOTES:**

See "NOTES WORKSHEET" for disclaimer

This financial statement has been prepared on a modified accrual basis solely to comply with a thirty day deadline required by the Commonwealth of Pennsylvania. As a result of this truncated timeline, this financial statement has not been prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board and may not include all accruals and/or depreciation expenses. It may materially differ from the school's final audited financial statements. Therefore, the charter school, its board and administration accept no responsibility for accuracy of the information contained herein.

Global Leadership Academy Charter School reserves all available objections regarding the required provision of Addendum B with the Annual Report for Charter Schools. Global Leadership Academy Charter School reserves its right for administrative/judicial relief pursuant to the Public School Code, Administrative Agency Law, the Pennsylvania Code and Charter School Law. Global Leadership Academy Charter School specifically denies that the provision of this financial statement to PDE in order to remain compliant with 24 PS Section 17-1728-A(b) and in accordance with its Charter constitutes any waiver of its rights as defined by Public School Code, Administrative Agency Law, the Pennsylvania Code and Charter School Law. Finally, Global Leadership Academy Charter School reserves the right to supplement or revise this submission with additional documentation which may be introduced into evidence at any subsequent proceeding.

**GLOBAL LEADERSHIP ACADEMY  
CHARTER SCHOOL**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2013**



**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
TABLE OF CONTENTS**

	<u>Page</u>
<b>INDEPENDENT AUDITOR’S REPORT</b>	1
<b>MANAGEMENT’S DISCUSSION AND ANALYSIS</b>	4
<b>BASIC FINANCIAL STATEMENTS</b>	
Statement of Net Assets	8
Statement of Activities	9
Balance Sheet – Governmental Funds	10
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets	11
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds	12
Reconciliation of the Statement of Revenue, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities	13
Notes to Financial Statements	14
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Schedule of Revenue, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	24
<b>SINGLE AUDIT</b>	
Schedule of Expenditures of Federal Awards	25
Notes to Schedule of Expenditures of Federal Awards	26
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit on Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	27
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by OMB Circular A-133	29
Schedule of Findings and Questioned Costs	31



## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Global Leadership Academy Charter School  
Philadelphia, Pennsylvania

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit and the general fund of Global Leadership Academy Charter School (a nonprofit organization) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit and the general fund of Global Leadership Academy Charter School as of June 30, 2013, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the schedule of revenue, expenditures and changes in fund balance – budget and actual – general fund, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements of that collectively comprise the Global Leadership Academy Charter School's basic financial statements. The schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, is presented for purposes of additional analysis and is not a required part of the basic financial statements of Global Leadership Academy Charter School.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.. In our opinion, schedule of expenditures of federal awards is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 26, 2013 on our consideration of the Global Leadership Academy Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit

Board of Trustees  
Global Leadership Academy Charter School

performed in accordance with *Government Auditing Standards* in considering Global Leadership Academy Charter School's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "J. Miller & Associates, LLC". The signature is written in a cursive, flowing style.

**J. MILLER & ASSOCIATES, LLC**

Philadelphia, Pennsylvania  
December 26, 2013

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2013**

The Board of Trustees of Global Leadership Academy Charter School ("the School") offers readers of the School's financial statements this narrative overview and analysis of the financial activities of the School for the fiscal year ended June 30, 2013. We encourage readers to consider the information presented here in conjunction with the School's financial statements.

**Financial Highlights**

- Total revenues increased \$50,732 to \$8,042,866 primarily due to increases in the student subsidy from the School District of Philadelphia and student fundraising.
- At the close of the current fiscal year, the School reports an ending fund balance of \$4,290,078. The fund balance increased \$164,001 from the previous year end.
- The School's unrestricted cash balance at June 30, 2013 was \$2,943,196 representing an increase of \$984,659 from June 30, 2012.

**Overview of the Financial Statements**

The discussion and analysis is intended to serve as an introduction to the School's basic financial statements. The School's basic financial statements as presented comprise four components: Management's Discussion and Analysis (this section), the basic financial statements, budgetary comparison and Single Audit reporting requirements.

***Government-Wide Financial Statements***

The government-wide financial statements are designed to provide readers with a broad overview of the School's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the School's assets and liabilities, with the difference between the two reported as net assets (balance). Over time, increases or decreases in net assets (balance) may serve as a useful indicator of whether the financial position of the School is improving or deteriorating.

The *statement of activities* presents information showing how the School's net assets (balance) changed during the most recent fiscal year. All changes in net assets (balance) are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The government-wide financial statements report on the function of the School that is principally supported by subsidies from school districts whose constituents attend the School.

***Fund Financial Statements***

A *fund* is a group of related accounts that are used to maintain control over resources that have been segregated for specific activities or purposes. The School, like governmental type entities, utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The School has one governmental fund – the general fund.

***Notes to the Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2013**

**Overview of the Financial Statements (Continued)**

**Government-Wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the School, assets exceeded liabilities by \$4,177,009 as of June 30, 2013.

	<u>2013</u>	<u>2012</u>
Current and Other Assets	\$ 5,027,229	\$ 4,947,264
Capital Assets	13,479,155	13,982,258
Total Assets	<u>18,506,384</u>	<u>18,929,522</u>
Current Liabilities	949,559	933,963
Long-Term Liabilities	13,379,816	13,592,224
Total Liabilities	<u>14,329,375</u>	<u>14,526,187</u>
Net Assets:		
Invested in Capital Assets, Net of Related Debt	(113,069)	180,156
Unrestricted	4,290,078	4,223,179
Total Net Assets	<u>\$ 4,177,009</u>	<u>\$ 4,403,335</u>

The School's revenues are predominately from the School District of Philadelphia, based on the student enrollment.

	<u>2013</u>	<u>2012</u>
<b>REVENUES</b>		
Local Educational Agencies	\$ 6,484,119	\$ 6,235,085
Other Local Sources	404,379	768,110
State Sources	292,520	175,638
Federal Sources	861,848	816,873
Total Revenues	<u>8,042,866</u>	<u>7,995,706</u>
<b>EXPENDITURES</b>		
Instruction	3,669,934	3,339,320
Pupil & Instructional Staff Support	369,179	339,378
Administration & Business	1,312,646	1,317,960
Pupil Health	55,098	55,138
Operation and Maintenance of Plant Services	621,979	697,637
Fire Related Expenses	-	156,344
Central	143,969	187,020
Student Activities	235,731	39,871
Food Service Expenses	332,768	298,536
Community Services	66,069	55,267
Depreciation Expense	641,238	449,754
Interest Expense	820,581	829,550
Total Expenditures	<u>8,269,192</u>	<u>7,765,775</u>
<b>CHANGE IN NET ASSETS</b>	(226,326)	229,931
Net Assets - Beginning of Year	4,403,335	4,173,404
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 4,177,009</u>	<u>\$ 4,403,335</u>

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2013**

**Governmental Funds**

The focus of the School's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the School's financing requirements. In particular, fund balance may serve as a useful measure of a government's net resources available for spending for program purposes at the end of the fiscal year.

The School's governmental funds reported an ending fund balance of \$4,290,078. For the year ended June 30, 2013, the School's revenues and other financing sources totaling \$8,139,968 exceeded expenditures totaling \$7,975,969 by \$164,001.

**General Fund Budgetary Highlights**

Actual revenues exceed budgeted revenues by approximately \$730,000 due to an increase in local, federal and state sources. Actual expenditures exceed budgeted expenditures by approximately \$911,000 due to non-instructional and support services.

**Capital Asset and Debt Administration**

***CAPITAL ASSETS***

As of June 30, 2013, the School's investment in capital assets for its governmental activities totaled (\$113,069) (net of accumulated depreciation and related debt). This investment in capital assets includes land, building and improvements, furniture, equipment, software and vehicles.

Major capital asset purchases during the year included the following:

- Capital expenditures of \$51,571 for building and improvements.
- Capital expenditures of \$86,564 for furniture and equipment

Additional information on the School's capital assets can be found in Note 3 of this report.

***LONG-TERM DEBT***

The School issued long-term revenue bonds through Philadelphia Industrial Development Corporation in the amount of \$13,875,000 for the acquisition and construction of its school facility in 2011. The School also has a note payable related to equipment acquired totaling approximately \$112,000. During the year ended June 30, 2013, the School repaid \$180,000 of the bonds and paid \$29,878 towards the note.

Additional information on the School's debt can be found in Note 4 of this report.

**Economic Factors and Net Year's Budgets and Rates**

The School's primary source of revenue, the student subsidy provided by the School District of Philadelphia, will have a rate increase for regular education from \$8,064 to \$8,597 and a rate increase for special education from \$19,831 to \$22,242 for the 2013-14 school year. In addition, the retirement contribution rate will increase from 12.36% to 16.93%.

**Future Events that will Financially Impact the School**

No future events are currently anticipated to financially impact the School.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2013**

**Contacting the School's Financial Management**

The financial report is designed to provide interested parties a general overview of the School's finances. Questions regarding any of the information provided in this report should be addressed to the Contracted Controller, Santilli & Thomson, LLC, Four Greentree Center, 13000 Lincoln Drive West, Suite 302, Marlton, New Jersey or call (856) 505-1300.

**Component Unit**

Global Foundation is a component unit of the School and is reported in a separate column in the government-wide financial statements as it is a legally separate entity. Complete financial statements of Global Foundation can be obtained from the Contracted Controller, Santilli & Thomson, LLC, Four Greentree Center, 13000 Lincoln Drive West, Suite 302, Marlton, New Jersey or call (856) 505-1300.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL**  
**STATEMENT OF NET ASSETS**  
**JUNE 30, 2013**  
**(WITH COMPARATIVE TOTALS AT JUNE 30, 2012)**

ASSETS	2013		2012	
	Governmental Activities	Component Unit	Governmental Activities	Component Unit
<b>CURRENT ASSETS</b>				
Cash	\$ 2,943,196	\$ 16,596	\$ 1,958,537	\$ 21,946
State Subsidies Receivable	104,157	-	53,278	-
Federal Subsidies Receivable	84,207	-	54,399	-
Other Accounts Receivable	178,031	-	624,190	-
Prepaid Expenses	56,792	-	99,322	-
Other Current Assets	72,571	-	34,160	-
Total Current Assets	3,438,954	16,596	2,823,886	21,946
<b>RESTRICTED DEPOSITS AND RESERVES</b>	1,588,275	-	2,123,378	-
<b>CAPITAL ASSETS, NET</b>	13,479,155	-	13,982,258	-
Total Assets	18,506,384	16,596	18,929,522	21,946
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Current Portion of Long-Term Debt	212,408	-	209,878	-
Accounts Payable	203,814	24,204	209,750	24,204
Accrued Salaries and Related Benefits	532,157	-	512,173	-
Other Current Liabilities	1,180	-	2,162	-
Total Current Liabilities	949,559	24,204	933,963	24,204
<b>LONG-TERM DEBT</b>	13,379,816	-	13,592,224	-
Total Liabilities	14,329,375	24,204	14,526,187	24,204
<b>NET ASSETS</b>				
Invested in Capital Assets, Net of Related Debt	(113,069)	-	180,156	-
Unrestricted Net Assets	4,290,078	(7,608)	4,223,179	(2,258)
Total Net Assets	\$ 4,177,009	\$ (7,608)	\$ 4,403,335	\$ (2,258)

See accompanying notes to financial statements.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2013  
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2012)**

Functions	Expenses	Charges for Services	Program Revenues Operating Grants and Contributions	2013	2013	2012	2012
				Net (Expense) Revenue and Changes in Net Assets Total Governmental Activities	Net (Expense) Revenue and Changes in Net Assets Component Unit	Net (Expense) Revenue and Changes in Net Assets Total Governmental Activities	Net (Expense) Revenue and Changes in Net Assets Component Unit
<b>Governmental Activities:</b>							
Instruction	\$ 3,669,934	\$ -	\$ 577,993	\$ (3,091,941)	\$ -	\$ (2,851,150)	\$ -
Pupil & Instructional Staff Support	369,179	-	-	(369,179)	-	(339,378)	-
Administration & Business	1,312,646	-	-	(1,312,646)	-	(1,317,960)	-
Pupil Health	55,098	-	-	(55,098)	-	(55,138)	-
Operation and Maintenance of Plant Services	621,979	-	-	(621,979)	-	(697,637)	-
Fire-Related Expenses	-	-	-	-	-	(156,344)	-
Central	143,969	-	-	(143,969)	-	(187,020)	-
Student Activities	235,731	212,419	-	(23,312)	-	(35,711)	-
Food	332,768	-	360,422	27,654	-	30,288	-
Community Services and Extended Day	66,069	18,310	-	(47,759)	-	(32,563)	-
Depreciation Expense	641,238	-	-	(641,238)	-	(449,754)	-
Interest Expense	820,581	-	-	(820,581)	-	(829,550)	-
Total Governmental Activities	<u>\$ 8,269,192</u>	<u>\$ 230,729</u>	<u>\$ 938,415</u>	<u>(7,100,048)</u>	<u>-</u>	<u>(6,921,917)</u>	<u>-</u>
<b>Component Unit:</b>							
Administrative Expenses	5,350				(5,350)		(5,350)
Total Component Unit	<u>\$ 5,350</u>				<u>(5,350)</u>		<u>(5,350)</u>
<b>General Revenues:</b>							
Local Educational Agencies				6,484,119	-	6,235,085	-
State Grants and Reimbursements				275,340	-	175,638	-
All Other Revenue				114,263	-	741,125	2,297
Total General Revenue				<u>6,873,722</u>	<u>-</u>	<u>7,151,848</u>	<u>2,297</u>
Change in Net Assets (Deficit)				(226,326)	(5,350)	229,931	(3,053)
Net Assets - Beginning of Year				4,403,335	(2,258)	4,173,404	795
Net Assets - End of Year				<u>\$ 4,177,009</u>	<u>\$ (7,608)</u>	<u>\$ 4,403,335</u>	<u>\$ (2,258)</u>

See accompanying notes to financial statements.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2013  
(WITH COMPARATIVE TOTALS AT JUNE 30, 2012)**

	General Fund	
	2013	2012
<b>ASSETS</b>		
Cash	\$ 2,943,196	\$ 1,958,537
Restricted Deposits and Reserves	1,588,275	2,123,378
State Subsidies Receivable	104,157	53,278
Federal Subsidies Receivable	84,207	54,399
Other Receivables	178,031	624,190
Prepaid Expenses	56,792	99,322
Other Assets	72,571	34,160
Total Assets	\$ 5,027,229	\$ 4,947,264
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 203,814	\$ 209,750
Accrued Salaries and Related Benefits	532,157	512,173
Other Current Liabilities	1,180	2,162
Total Liabilities	737,151	724,085
<b>FUND BALANCE</b>		
Nonspendable to:		
Prepaid Expenses	56,792	99,322
Restricted Reserves	1,588,275	2,123,378
Unassigned	2,645,011	1,903,377
Total Fund Balance	4,290,078	4,126,077
Total Liabilities and Fund Balance	\$ 5,027,229	\$ 4,850,162

See accompanying notes to financial statements.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET ASSETS  
JUNE 30, 2013**

**Total Fund Balance for Governmental Funds** \$ 4,290,078

Total Net Assets Reported for Governmental Activities in the Statement of Net Assets (Deficit) is Different because:

Long-term liabilities that pertain to governmental funds, including bonds and leases payable are not due and payable in the current period and therefore are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Assets. Balances at year end are:

Bonds Payable	(13,525,000)
Loan Payable	(67,224)

Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. Those assets consist of:

Capital Assets, Net	<u>13,479,155</u>
---------------------	-------------------

**Total Net Assets of Governmental Activities** \$ 4,177,009

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**YEAR ENDED JUNE 30, 2013**  
**(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2012)**

	General Fund	
	2013	2012
<b>REVENUES</b>		
Local Educational Agencies	\$ 6,484,119	\$ 6,235,085
Other Local Sources	404,379	764,538
State Sources	292,520	175,638
Federal Sources	861,848	816,873
Total Revenues	8,042,866	7,992,134
Other Financing Sources	97,102	-
Total Revenues and Other Financing Sources	8,139,968	7,992,134
<b>EXPENDITURES</b>		
Instruction	3,669,934	3,339,320
Support Services	2,502,871	2,753,477
Non-Instructional Services	634,568	393,674
Capital Outlay	138,135	3,113,067
Debt Service	1,030,459	999,550
Total Expenditures	7,975,967	10,599,088
<b>NET CHANGE IN FUND BALANCE</b>	164,001	(2,606,954)
Fund Balance - Beginning of Year	4,126,077	6,733,031
<b>FUND BALANCE - END OF YEAR</b>	\$ 4,290,078	\$ 4,126,077

*See accompanying notes to financial statements.*

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE OF THE GENERAL FUND TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2013**

**Net Change in Fund Balance - Total Governmental Funds** \$ 164,001

Amounts Reported for Governmental Activities in the Statement of Activities are  
Difference because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. In addition, gain or loss on disposal of capital assets does not recognize the original cost of the assets. However, in the statement of activities, the gain or loss on the disposal of assets is recognized.

Capital Outlays	138,135
Depreciation Expense	(641,238)

The governmental funds report note proceeds as financing sources, while repayment of note principal is reported as expenditures. In the statement of net assets, however, the issuance of debt increases long-term liabilities and does not affect the statement of activities and repayment of principal reduces the liability. In addition, governmental funds report long-term assets as financing uses but as other assets in the statement of net assets. The net effect of these differences in the treatment of debt and associated long-term assets is as follows:

Financing for Food Service Equipment	(97,102)
Repayment of Notes Payable	<u>209,878</u>

**Change in Net Assets of Governmental Activities** \$ (226,326)

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013**

**NOTE 1 BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Background**

Global Leadership Academy Charter School (the “School”) was organized in 1999 as a nonprofit corporation in Pennsylvania to operate a charter school in accordance with Pennsylvania Act 22 of 1997, whereby a charter is granted for a specified time period and may be renewed upon expiration. The School’s current charter was effective September 1, 2009 and will expire on August 31, 2014. The School’s mission is to develop creative leaders who will not follow a path, but who will become future leaders of the world. The School is located in Philadelphia, Pennsylvania and provides public education to students in grades K-8.

**Basis of Presentation**

The financial statements of the School have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB has issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as U.S. generally accepted accounting principles for state and local governments that have implement GASB Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and local Governments, issued in June 1999.

**Reporting Entity**

The School has financial accountability and control over all activities related to the students’ education. The School receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. The reporting entity of the School is based upon criteria set forth by Governmental Accounting Standards Board (“GASB”) Statement 14, *The Financial Reporting Entity*. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

The accompanying financial statements present the activities of the School. The School is not a component unit of another reporting entity. The decision to include a potential component unit in the School’s reporting entity is based on several criteria, including legal standing, fiscal dependency, and financial accountability.

**Component Unit**

Global Foundation (the “Foundation”) is a legally separate component unit of the School. The Foundation was originally organized to finance the purchase and construction of a new facility to house the School, however, the financing has now been completed directly through the School. Although the School does not control the timing or amounts of receipts from the Foundation, the majority of resources, and income thereon, which the Foundation may hold, are restricted to the activities of the School. Because these restricted resources that may be held by the Foundation can only be used by, or for the Foundation, the Foundation will remain open and be used for fundraising activities to benefit the School.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013**

**NOTE 1      BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

**Comparative Financial Information**

The financial statements include certain prior year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the School's financial statements for the year ended June 30, 2012 from which the summarized information was derived.

**Reclassifications**

Certain items in the fiscal year 2012 financial statements have been reclassified to conform to the presentation of fiscal year 2013. These reclassifications have no impact on previously reported change in net assets or change in fund balance.

**Government-Wide and Fund Financial Statements**

The government-wide financial statements (the statement of net assets and the statement of activities) report on the School as a whole. The statement of activities demonstrates the degree to which the direct expenses of the School's function are offset by program revenues.

The fund financial statements (governmental fund balance sheet and statement of governmental fund revenues, expenditures and changes in fund balance) report on the School's general fund.

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

*Governmental-Wide Financial Statements*

The statement of net assets and the statement of activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenue are recorded when earned and expense are recorded when a liability is incurred regardless of the timing of the related cash flows. Grants and similar items are recognized as soon as all eligibility requirements imposed by the provider have been met.

*Fund Financial Statements*

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School considers revenues to be available if they are collected within 60 days of the end of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The School reports the following major governmental fund:

General Fund – The General Fund is the operating fund of the School and accounts for all revenues and expenditures of the School.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013**

**NOTE 1      BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

**Measurement Focus, Basis of Accounting and Financial Statement Presentation  
(Continued)**

**Method of Accounting**

The School has adopted the provision of Statement No. 34 (“Statement 34”) of the Governmental Accounting Standards Board “Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments.” Statement 34 established standards for external financial reporting for all state and local governmental entities, which includes a statement of net assets, a statement of activities and changes in net assets. It requires the classification of net assets into three components – invested in capital assets, net of related debt; restricted; and unrestricted. These calculations are defined as follows:

- Invested in capital assets, net of related debt – This component of net assets consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net assets component as the unspent proceeds.
- Restricted – This component of net assets consists of constraints placed on net asset use through external constraints imposed by creditors such as through debt covenants, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. The School presently has no restricted net assets.
- Unrestricted net assets – This component of net assets consists of net assets that meet the definition of “restricted” or “invested in capital assets, net of related debt.”

**Budgets and Budgetary Accounting**

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles. An annual budget is adopted for the General Fund.

The Budgetary Comparison Schedule presents both the original and final appropriated budgets for the reporting period as accepted by the Labor, Education and Community Service Comptroller’s Office. The General Fund budget appears on page 23.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as of the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013**

**NOTE 1      BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

**Concentration of Credit Risk**

Periodically, the School may maintain deposits in excess of the Federal Deposit Insurance Corporation's limit of \$250,000 with financial institutions.

**Cash**

The School's cash is considered to be cash on hand and demand deposits. For the purpose of financial statement presentation, the School considers all highly liquid instruments with a maturity of three months or less to be considered cash.

**Accounts Receivable**

Accounts receivable primarily consist of amounts due from the Pennsylvania Department of Education for federal and state subsidy programs. Accounts receivable are stated at the amount management expects to collect from outstanding balances. As of June 30, 2013, no allowance for doubtful accounts was deemed warranted based on historical experience.

**Prepaid Expenses**

Prepaid expenses include amounts for payments to vendors for services applicable to future accounting periods such as insurance premiums.

**Capital Assets**

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. All capital assets with individual cost of more than \$3,000 are capitalized at cost and updated for additions and retirements during the year. The School does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add the value of the asset or materially extend an asset's life are not. Capital assets of the School are depreciated using the straight-line method over the useful lives of the assets. The estimated useful life of equipment, furniture and fixtures, and vehicles is five years. Leasehold improvements are depreciated over the lesser of the useful life or the remaining lease term. The estimated useful life of leasehold improvements is five years.

**Income Tax Status**

The School is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Service Code. No provision for income taxes has been established as the School has no unrelated business activity.

**Fund Balance Reporting**

GASB has issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories listed below.

- *Nonspendable*, fund balance category includes amounts that cannot be spent because they are in an unspendable form or legally or contractually required to be maintained intact and property held for resale, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013**

**NOTE 1      BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

**Fund Balance Reporting (Continued)**

- *Restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource provides or through enabling legislation.
- *Committed* fund balance classification includes amounts that can be used only for specific purposes determined by a formal action of the Board of Trustees.
- *Assigned* fund balance classification includes amounts that are intended to be used by the school for specific purposes, such as rate stabilization fund or segregation of an amount intended to be used at some time in the future, but do not meet criteria to be classified as restricted or committed.
- *Unassigned* fund balance is the residual classification for the School's general fund and includes all spendable amounts not contained in the other classifications, these funds are not restricted in any manner.

When amounts are available in the fund balances for a particular purpose, there are no restrictions on the order of the fund balances used for disbursements. Order of the fund balances used for disbursements is at the discretion of the Chief Executive Officer. When amounts are available in the Unrestricted Fund Balances for a particular purpose, there are no restrictions on the order of the Unrestricted Fund Balances used for disbursements.

The School has established the following specific Unrestricted Fund Balances in the categories of Committed, Assigned and Unassigned fund balances.

- *Committed* – must be for the purpose approved by the Board. Specific disbursements are at the discretion of the CEO. By June 30 of each year, Committed Fund Balances will be determined in accordance with GASB 54 and shall include, but not limited to the following:
  - New Initiatives Fund
  - New Building/Building Improvement Fund
  - Capital Equipment/Software/Hardware
  - Curriculum Development
  - Program Stabilization Fund
  - PSERS Stabilization Fund
- *Assigned* – to be used for a specific purpose, but not considered restricted or committed.
- *Unassigned* – may be used for any purpose at the discretion of the CEO.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013**

**NOTE 2 CASH**

**Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned to it. The School monitors custodial credit risk by periodically reviewing the Federal Deposit Insurance Corporation's ("FDIC") limits and published credit ratings of its depository banks. Accounts are insured by the FDIC's temporary transaction guarantee program. Under the Pennsylvania Act 72 (72 Pa. Stat. Ann. Sec 3836-1 et seq) financial institutions pledge collateral on a pooled basis to secure public deposits in excess of FDIC insurance limits. Since the School maintains all of its funds in demand deposits, they do not deem it necessary to have a written investment policy. The Foundation also is not covered under this act.

As of June 30, 2013, the custodial risk as reconciled to the financial statements is as follows:

	<u>Governmental Funds</u>	<u>Component Unit</u>
Uninsured and Uncollateralized	\$ -	\$ -
Uninsured and collateral held by the pledging bank's trust department not in the School's name	<u>2,711,610</u>	-
Total Custodial Credit Risk	<u><u>\$ 2,711,610</u></u>	<u><u>\$ -</u></u>
 <u>Reconciliation to the Financial Statements</u>		
Total Custodial Credit Risk	\$ 2,711,610	\$ -
Plus: Insured Amount	251,260	16,596
Less: Outstanding Checks	<u>(19,674)</u>	-
Total Cash Per Financial Statements	<u><u>\$ 2,943,196</u></u>	<u><u>\$ 16,596</u></u>

The School also maintains restricted deposits related to bonds issued that are not included in the analysis above. The total of restricted deposits is \$1,588,275 at June 30, 2013 (see also Note 4).

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013**

**NOTE 3 CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2013 was as follows:

	Balance July 1, 2012	Deletions	Additions	Balance June 30, 2013
Land	\$ 611,612	\$ -	\$ -	\$ 611,612
Building and Improvements	12,499,096	-	51,571	12,550,667
Furniture and Equipment	1,378,882	(240,992)	86,564	1,224,454
Software	45,011	-	-	45,011
Vehicles	121,766	-	-	121,766
Total	14,656,367	(240,992)	138,135	14,553,510
Less: Accumulated Depreciation	674,109	(240,992)	641,238	1,074,355
Total Capital Assets	<u>\$ 13,982,258</u>	<u>\$ -</u>	<u>\$ (503,103)</u>	<u>\$ 13,479,155</u>

Depreciation expense for the year ended June 30, 2013 was \$641,238. Fully depreciated furniture and equipment of \$240,992 was written off during the year ended June 30, 2013.

**NOTE 4 LONG TERM DEBT**

On November 9, 2011 the Philadelphia Authority for Industrial Development issued \$13,875,000 of Series 2011 Revenue Bonds to the Global Leadership Academy Charter School Project. The bonds were issued by the Authority pursuant to a Loan and Trust Agreement between the Authority, the Global Leadership Charter School, a Pennsylvania nonprofit corporation, a 501(c)(3) organization and a charter school, and the Bank of New York Mellon Trust Company, N.A. as a Trustee. The bonds have been issued to provide a portion of the financing consisting of (a) the school facility, including the parcel of land on which the new school facility is located at 4601 Girard Avenue, Philadelphia, Pennsylvania; (b) the funding of a debt reserve fund for the bonds; and (c) the payment of the costs associated with the issuance of the bonds.

Interest payments are due on May 15 and November 15 of each year. The interest rates on the bonds are 5.125%, 5.750% and 6.375%. The bonds mature in the amounts of \$2,170,000, \$3,760,000 and \$7,945,000 on November 15, 2020, November 15, 2030 and November 15, 2040, respectively, with an option to redeem of the bonds each November 15. The bonds are collateralized by the property, pledged revenues, and any other assets of the School. Interest expense for these bonds for the year ended June 30, 2013 was \$820,581.

The School also has a non-interest bearing note for food service equipment, with annual installments of \$29,878 payable over five years ending May 2016.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013**

**NOTE 4 LONG TERM DEBT (CONTINUED)**

Annual debt service requirements to maturity are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 212,408	\$ 811,100	\$ 1,023,508
2015	222,408	801,106	1,023,514
2016	232,408	790,600	1,023,008
2017	220,000	779,581	999,581
2018	230,000	768,050	998,050
2019 - 2023	1,360,000	3,640,595	5,000,595
2024 - 2028	1,805,000	3,196,451	5,001,451
2029 - 2033	2,420,000	2,586,935	5,006,935
2034 - 2038	3,310,000	1,695,431	5,005,431
2039 - 2041	3,580,000	415,012	3,995,012
	<u>\$ 13,592,224</u>	<u>\$ 15,484,861</u>	<u>\$ 29,077,085</u>

Long-term debt activity for the year ended June 30, 2013 was as follows:

Beginning Balance, July 1, 2012	\$ 13,802,102
Additions	-
Reductions	(209,878)
Ending Balance, June 30, 2013	<u>\$ 13,592,224</u>

The School is required to maintain the following restricted funds: debt service reserve, repair and replacement, debt service and project reserve funds. The total amount in these restricted reserve accounts at June 30, 2013 was as follows:

Debt Service Reserve Fund	\$ 1,008,844
Debt Service Fund	178,024
Repair and Replacement Fund	64,017
All Other	<u>337,390</u>
Total Restricted Cash and Reserves	<u>\$ 1,588,275</u>

In addition, the School is required to maintain a debt service coverage ratio of at least 1.1 for each fiscal year. The debt service coverage ratio for the year ended June 30, 2013 was 1.2.

**NOTE 5 REVENUE**

Charter schools are funded by the local public school district. For non-special education students the charter school receives for each student enrolled no less than the budgeted total expenditure per average daily membership of the prior school year as defined by the Act. For the year ended June 30, 2013, the rate was \$8,064 per year for regular education students and \$19,831 for special education students. The annual rate is paid monthly and is prorated if a student enters or leaves during the year. Total revenue from local educational agencies was \$6,484,119 for the year ended June 30, 2013.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013**

**NOTE 6 GOVERNMENT GRANTS AND REIMBURSEMENT PROGRAMS**

The Commonwealth of Pennsylvania makes contributions on behalf of the charter school for the employer's share of the retirement payments and social security payments, in addition to a reimbursement for a portion of facility rental expense and student health services. The School also received federal funding under Title I, Title II, Medical Assistance Access, Food Nutrition and Individuals with Disabilities Education Act-B grants.

**NOTE 7 RETIREMENT PLAN**

*Plan Description:*

The School contributes to the Public School Employees' Retirement System (the System), a governmental cost-sharing multiple-employer defined benefit pension plan. The plan provides retirement and disability benefits, legislatively mandated *ad hoc* cost-of-living adjustments, and healthcare insurance premium assistance to qualifying annuitants. The Public School Employees' Retirement Code (Act No. 96 of October 2, 1975, as amended) (24 Pa.C.S. 8101-8535) assigns the authority to establish and amend benefit provisions to the System. The System issues a comprehensive annual financial report that includes financial statements and required supplementary information for the plan. A copy of the report may be obtained by writing to Diane J. Wert, Office of Financial Management, Public School Employees' Retirement System, P.O. Box 125, Harrisburg, Pennsylvania 17108-0125. This publication is also available on the PSERS website at [www.psers.state.pa.us/publications/cafr/index.htm](http://www.psers.state.pa.us/publications/cafr/index.htm).

*Funding Policy:*

The contribution policy is established in the Public School Employees' Retirement Code and requires contributions by active members, employers and the Commonwealth of Pennsylvania. Member contributions are as follows:

- Active members who joined the System prior to July 22, 1983, contribute at 5.25% (Membership Class T-C) or at 6.5% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.25% (Membership Class T-C) or at 7.5% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System after June 30, 2001, contribute at 7.5% (automatic Membership Class T-D). For all new hires and for members who elected Class T-D membership, the higher contribution rates began with service rendered on or after January 1, 2002.
- Those who become members for the first time on or after July 1, 2011, may choose between two classes of membership in PSERS, and therefore, two different base contribution rates.
- **New members electing Class T-E:**
  - o The base member contribution rate is 7.50% with "shared risk" contribution levels that may fluctuate between 7.50% and 9.50%.
- **New members electing Class T-F:**
  - o The base member contribution rate is 10.3% (base rate) with "shared risk" contribution levels that may fluctuate between 10.30% and 12.30%.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2013**

**NOTE 7 RETIREMENT PLAN (CONTINUED)**

Employer contributions are based upon an actuarial valuation. For fiscal year ended June 30, 2013, the rate of employer's contribution was 12.36% of covered payroll. The 12.36 % rate is composed of a pension contribution rate of 11.50% for pension benefits and 0.86% for healthcare insurance premium assistance.

Payroll expense for employees covered by the System for the year ended June 30, 2013 was approximately \$3.3 million.

In accordance with Act 29 of 1994, the Commonwealth of Pennsylvania will pay school entities for contributions made to the System based on the formula in Act 29 of 1994, but not less than one-half of the school entities contributions. The School's contributions to the Plan for the years ended June 30, 2013, 2012, and 2011 totaled \$402,012, \$254,587 and \$164,404, respectively.

**NOTE 8 GRANT CONTINGENCIES**

The School participates in numerous state and federal grant and reimbursement programs as discussed in Note 6, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs and reimbursement programs for social security taxes, retirement expense, rental expense and health services are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the School has not complied with the rules and regulations governing the grants and reimbursement programs, refunds of any money received may be required and the collectability of any related receivable at June 30, 2013 may be impaired. In the opinion of the School, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provisions has been recorded in the accompanying financial statements for such contingencies.

**NOTE 9 LITIGATION**

The School is, from time to time, involved in claims and lawsuits incidental to its operations. In the opinion of the administration and legal counsel, at this time, the ultimate resolution of these matters will not have an adverse effect on the financial position of the School.

**NOTE 10 RISK MANAGEMENT**

The School is exposed to various risks of loss related to torts: theft of, damage to and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The School maintains general liability and errors and omissions insurance coverage of \$1,000,000 per occurrence with a commercial carrier. In addition, the School carries commercial coverage for all significant risks of loss. There have been no significant reductions in insurance coverage from the prior year in any of the School's policies, and any claims resulting from these risks have not exceeded commercial insurance coverage limits thus far.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**YEAR ENDED JUNE 30, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Over
	<u>Original</u>	<u>Final</u>		(Under) <u>Final Budget</u>
<b>REVENUES</b>				
Local Educational Agency Assistance	\$ 6,392,078	\$ 6,392,078	\$ 6,484,119	\$ 92,041
Other Local Sources	97,000	97,000	404,379	307,379
State Sources	253,284	253,284	292,520	39,236
Federal Sources	481,496	567,843	861,848	294,005
	<u>7,223,858</u>	<u>7,310,205</u>	<u>8,042,866</u>	<u>732,661</u>
Total Revenues				
Other Financing Sources	<u>-</u>	<u>-</u>	<u>97,102</u>	<u>97,102</u>
Total Revenues & Other Financing Sources	7,223,858	7,310,205	8,139,968	829,763
<b>EXPENDITURES</b>				
Instruction	3,653,100	3,705,227	3,669,934	(35,293)
Support Services	2,116,390	2,198,890	2,502,871	303,981
Non-Instructional Services	79,661	80,161	634,568	554,407
Capital Outlay	-	-	138,135	138,135
Debt Service	1,080,000	1,080,000	1,030,459	(49,541)
Total Expenditures	<u>6,929,151</u>	<u>7,064,278</u>	<u>7,975,967</u>	<u>911,689</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 294,707</u>	<u>\$ 245,927</u>	\$ 164,001	\$ (81,926)
Fund Balance - Beginning of Year			<u>4,126,077</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 4,290,078</u>	

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2013**

Federal Grantor/ Pass-Through Grantor/ Program Title	Source Code	Federal CFDA Number	Pass- Through Grantor's Number	Grant Period Beginning/ Ending Date	Program or Award	Total Received for the Year	Accrued or (Deferred) Revenue at 7/1/12	Receipts or Revenue Recognized	Federal Disbursements/ Expenditures	Accrued or (Deferred) at 6/30/13
<u>U.S. Department of Education</u>										
Pass-Through Pennsylvania Department of Education:										
Title I - Improving Basic Programs	I	84.010	013-120990	7/1/12-9/30/2013	\$ 468,822	\$ 468,822	\$ -	\$ 468,822	\$ 468,822	\$ -
Title II - Improving Teacher Quality	I	84.367	020-130990	7/1/12-9/30/2013	25,001	24,710	-	25,001	25,001	291
Title II - Improving Teacher Quality	I	84.367	020-120990	7/1/11-9/30/2012	24,675	166	166	-	-	-
<b>Total CFDA #84.367</b>						<b>24,876</b>	<b>166</b>	<b>25,001</b>	<b>25,001</b>	<b>291</b>
Pass-Through Philadelphia School District										
IDEA	I	84.027	N/A	7/1/12 - 6/30/2013	75,170	75,170	-	75,170	75,170	-
<b>Total U.S. Department of Education</b>						<b>568,868</b>	<b>166</b>	<b>568,993</b>	<b>568,993</b>	<b>291</b>
<u>U.S. Department of Agriculture</u>										
Pass-Through Pennsylvania Department of Education:										
Breakfast	I	10.553	N/A	7/1/12-6/30/13	-	44,379		63,388	63,388	19,009
Breakfast	I	10.553	N/A	7/1/11-6/30/12	-	14,312	14,312			-
Lunch	I	10.555	N/A	7/1/12-6/30/13	-	155,556	-	220,467	220,467	64,911
Lunch	I	10.555	N/A	7/1/11-6/30/12	-	39,922	39,922	-	-	-
<b>Total U.S. Department of Agriculture</b>						<b>254,169</b>	<b>54,234</b>	<b>283,855</b>	<b>283,855</b>	<b>83,920</b>
<b>Total Financial Assistance</b>						<b>\$ 823,037</b>	<b>\$ 54,400</b>	<b>\$ 852,848</b>	<b>\$ 852,848</b>	<b>\$ 84,211</b>

D - Direct Funding; I - Indirect Funding

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2013**

**NOTE 1      GENERAL INFORMATION**

The accompanying Schedule of Expenditures of Federal awards present activities in all of the federal awards programs of Global Leadership Academy Charter School. All financial assistance received directly from federal agencies, as well as financial assistance passed through other governmental agencies or other nonprofit organizations, is included in the schedule.

**NOTE 2      BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards is presented using the accrual basis of accounting. The amounts reported in this schedule as expenditures may differ from certain financial reports submitted to funding agencies because those reports may be submitted on either a cash or modified accrual basis of accounting.

**NOTE 3      RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

Federal award expenditures are reported on the statement of functional expenditures as program costs. The expenditures reported in the basic financial statements may differ from the expenditures reported on the schedule of expenditures of federal awards due to program expenditures exceeding grant or contract budget limitations, which are not included as federal financial assistance.

**NOTE 4      SUBRECIPIENT FUNDING**

No portion of the awards reflected in the accompanying Schedule of Expenditures of Federal Awards was subcontracted to other organizations.



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Independent Auditor's Report

Board of Trustees  
Global Leadership Academy Charter School  
Philadelphia, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit and the general fund of Global Leadership Academy Charter School (the "School") as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School's basic financial statements and have issued our report thereon, dated December 26, 2013.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered Global Leadership Academy Charter School's internal control over financial reporting (internal control) to determine the audit that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Global Leadership Academy Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of the Global Leadership Academy Charter School's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weakness or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Global Leadership Academy Charter School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "J. Miller & Associates, LLC". The signature is written in a cursive, flowing style.

**J. MILLER & ASSOCIATES, LLC**

Philadelphia, Pennsylvania  
December 26, 2013



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY OMB CIRCULAR A-133**

Independent Auditor's Report

Board of Trustees  
Global Leadership Academy Charter School  
Philadelphia, Pennsylvania

**Report on Compliance for Each Major Federal Program**

We have audited Global Leadership Academy Charter School's compliance with the types of compliance requirements described in *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Global Leadership Academy Charter School's major federal programs for the year ended June 30, 2013. Global Leadership Academy Charter School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for Global Leadership Academy Charter School's major federal programs based on our audit on the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Global Leadership Academy Charter School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Global Leadership Academy Charter School's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Global Leadership Academy Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2013.

## Report on Internal Control over Compliance

Management of Global Leadership Academy Charter School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered Global Leadership Academy Charter School's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for its major federal program and to test and report on the internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Global Leadership Academy Charter School's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



**J. MILLER & ASSOCIATES, LLC**

Philadelphia, Pennsylvania  
December 26, 2013

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2013**

**Section I – Summary of Auditor’s Results**

*Financial Statements*

Type of auditor’s report issued	Unmodified
Internal control over financial reporting:	
• Material weakness identified?	No
• Significant deficiency identified?	None reported
Noncompliance material to financial statements noted?	No

*Federal Awards*

Internal control over major programs:	
• Material weakness identified?	No
• Significant deficiencies identified?	None Reported
Type of auditor’s report issued on compliance for major programs.	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	No

Identification of major programs:

CFDA Number Name of Federal Program or Cluster

84.010 Title I – Improving Basic Programs

Dollar threshold used to distinguish between type A and type B programs:	\$300,000
Auditee qualified as low-risk auditee?	Yes

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2013**

**Section II – Financial Statement Findings**

None.

**Section III – Federal Award Findings and Questioned Costs**

None.

**COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF EDUCATION  
333 Market Street Harrisburg, PA 17126-0333**

**Division of Federal Program  
Consolidated Program Review**

**2012-2013 School Year**

**Global Leadership Academy CS  
5151 Warren Street  
Philadelphia**

	<u>Name</u>	<u>Phone Number</u>	Check if Interviewed
<b>Superintendent:</b>	Dr. Naomi Johnson Booker	2672955700	<input checked="" type="checkbox"/>
<b>Business Manager:</b>	Gerald Santilli	8565051300	<input checked="" type="checkbox"/>
<b>Title I Coordinator:</b>	Kelly Williams	2672955700	<input checked="" type="checkbox"/>
<b>Title II Part A Coordinator:</b>	Kelly Williams	2672955700	<input checked="" type="checkbox"/>
<b>Title III Coordinator:</b>			<input type="checkbox"/>
<b>Fiscal Requirements Coordinator:</b>	Gerald Santilli	8565051300	<input checked="" type="checkbox"/>
<b>Ed-Flex Waiver Review Coordinator:</b>			<input type="checkbox"/>
<b>Title VI-B REAP Coordinator:</b>			<input type="checkbox"/>

**Program(s) Reviewed:**

- |   |   |  |
|---|---|--|
| <input checked="" type="checkbox"/> Title I         | <input checked="" type="checkbox"/> Fiscal Requirements | <input type="checkbox"/> Title VI-B REAP |
| <input checked="" type="checkbox"/> Title II Part A | <input type="checkbox"/> Ed-Flex Waiver Review          |  |
| <input type="checkbox"/> Title III                  |   |  |

**Program Reviewer/s:** Barbara Leap

**Visit Date:** 4/4/2013

# Title I Program Review

- I. Highly Qualified
- II. Parent Involvement
- III. LEA Improvement
- IV. School Improvement
- V. School Choice
- VI. Supplemental Educational Services (SES)
- VII. Schoolwide Programs
- VIII. Targeted Assistance
- IX. Nonpublic Schools
- X. Comparability

# I. Highly Qualified

Component I: Highly Qualified						
The Local School System (LEA) designs and implements procedures that ensure the hiring and retention of qualified teachers and paraprofessionals and ensure that parents are informed of educator credentials as required.						
Sec. 1111 (h)(6)(A) Sec. 1119 (a)(1-2) (c)(1)						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1a. All core content area teachers employed by the LEA are highly qualified. (Core content teachers in All Schools, not just Title I)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of teachers and their qualifications. <input checked="" type="checkbox"/> Number of teachers who have met highly qualified. <input type="checkbox"/> Number of teachers working toward becoming highly qualified		<b>District Comments</b>
						3/4/2013 12:03:58 PM CEO Dr. Naomi Johnson Booker We have two teachers who are not highly qualified.
						<b>Monitor Comments</b>
						4/14/2013 6:59:59 PM monitor Barbara Leap One teacher will be taking the Praxis in the Fall of 2013 and the other will be doing their student teaching and take the Praxis in the Spring of 2014.
1b. LEA has a system in place to ensure that all core content area teachers become highly qualified.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of teachers not highly qualified. Plan, progress & projected date of completion. <input type="checkbox"/> Highly Qualified Staff section of Consolidated LEA Plan		

2. All instructional paraprofessionals supported by Title I are highly qualified.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of paraprofessionals & their qualifications. <input type="checkbox"/> Verify number of paraprofessionals who have met highly qualified requirements. <input type="checkbox"/> AA Degree and/or local assessment				
3. Parents (in Title I schools ONLY) are notified annually that they may request information regarding the professional qualifications of their child's teacher(s), and of paraprofessionals who provide instructional services to their children.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of parent/guardian notification		<table border="1"> <tr> <td data-bbox="1493 415 1986 467" style="text-align: center;"><b>Monitor Comments</b></td> </tr> <tr> <td data-bbox="1493 467 1986 646"> 4/14/2013 6:58:54 PM  monitor Barbara Leap  The notification is done on the Back to School Night. </td> </tr> </table>	<b>Monitor Comments</b>	4/14/2013 6:58:54 PM monitor Barbara Leap The notification is done on the Back to School Night.
<b>Monitor Comments</b>								
4/14/2013 6:58:54 PM monitor Barbara Leap The notification is done on the Back to School Night.								
4. Parents (in Title I schools ONLY) are notified if their child is assigned to or being taught for four or more consecutive weeks by a teacher who is not highly qualified in a core academic subject.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of dated letter of notification to parent/guardian				

## II. Parent Involvement

Component II: Parent Involvement						
<b>The LEA and schools meet parental involvement requirements.</b>						
<b>Sec. 1118(a)-(h)</b> <b>Sec. 1111(c)(14)</b> <b>Sec. 1111(d)</b> <b>Sec. 1116(a)(1)(D)</b>						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA has a written parental involvement policy and evidence that it is updated periodically.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions. <input checked="" type="checkbox"/> Website posting.		
2. Schools receiving Title I funds have a written Parent Involvement (PI) Policy/Plan aligned with the District policy.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Submit PI Policy/Plans for all Title I schools and <input type="checkbox"/> Submit District PI Policy/Plan		
3. LEA and schools have carried out the six requirements to build parents capacity to be involved in school:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
a. Provide assistance to parents in understanding the State's academic content standards and student academic achievement standards, State and local academic assessments, the requirements of Title I, and how to monitor a child's progress and work with educators to improve student achievement;	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.		
b. Provide materials and training to help parents work with their children to improve achievement, such as literacy and technology training;	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc.		

c. Educate instructional staff, with parental assistance, in the value and utility of contributions of parents, how to reach out to and communicate with and work with parents as equal partners, implement and coordinate parent programs and build ties between parents and school;	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.				
d. Coordinate and integrate parent involvement programs and activities with other programs (Head Start, Parents as Teachers, Early Reading First, public preschool, and parent resource centers), that encourage and support parents in more fully participating in the education of their children;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc. <input type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets <input type="checkbox"/> Memorandum of Understanding (MOU).				
e. Sent information related to school and parent programs to parents in a format and language the parents could understand;	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/> Translated documents such as fliers, letters, web site postings, etc.		<table border="1"> <thead> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>4/14/2013 7:04:24 PM monitor Barbara Leap Even though there is no need at Global at this time, they do have the capability to translate documents.</td> </tr> </tbody> </table>	Monitor Comments	4/14/2013 7:04:24 PM monitor Barbara Leap Even though there is no need at Global at this time, they do have the capability to translate documents.
Monitor Comments								
4/14/2013 7:04:24 PM monitor Barbara Leap Even though there is no need at Global at this time, they do have the capability to translate documents.								
f. Provide full opportunities for participation of parents of LEP students, students with disabilities, parents of migrant children.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Parent meetings, trainings, agendas, fliers, newsletters, and/or advertisements.				
4. School parent involvement policies have been distributed to parents.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Parent meeting agendas <input type="checkbox"/> documentation shared or distributed				
5. LEA has required schools to develop a written school-parent compact.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> school-home compact <input type="checkbox"/> Staff/Parent meeting agenda, memoranda.				

6. Schools hold an annual meeting to inform participating parents about Title I programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Back-to-School Nights/Title I meetings. <input type="checkbox"/> Agendas & attendance sheets of parent training.		
7. LEA and schools have reviewed the effectiveness of school parental involvement activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Documentation such as Annual surveys and results, parent meetings, evaluations, and parent teacher conference evaluations. <input type="checkbox"/> Agendas & attendance sheets of parent training.		
8. LEA and schools have informed parents about the existence of a parent resource center, if one exists.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation such as copies of fliers, letters sent home, posted information on boards at schools, and translated documents.		

### III. LEA Improvement

Component III: LEA Improvement

**LEAs identified for improvement, corrective action, or restructuring have met the requirements of being so identified.**

Sec. 1116(b)(1)(B)  
 Sec. 1116(b)(3)  
 Sec. 1116(b)(4)-(6)  
 Sec. 1116(b)(7)(C)(ii)  
 Sec. 1116(b)(14)(B)

**If the LEA is not identified for LEA Improvement, this section can be skipped.**

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA notified parents if the LEA is identified for improvement or corrective action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents that states the LEA's status, the reasons for the identification, and how parents can participate in LEA improvement activities.	Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.).  <input type="checkbox"/> Newsletter <input type="checkbox"/> Mailed Letter <input type="checkbox"/> Website <input type="checkbox"/> Other	
2. The LEA has developed a district improvement plan using the core elements outlined in the state's Comprehensive Plan.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of LEA Improvement plan  <input type="checkbox"/> Evidence of school board approval of plan  <input type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.)		

<p>3. The LEA has set aside 10% of the district's Title I allocation for professional development activities necessary to ensure that the LEA makes AYP.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Reservation of Funds page of eGrants application.</p> <p><input type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds.</p>	<p>If the LEA also has schools in improvement it is required to set aside 10% of the Title I building allocation for professional developments. This amount can be used toward the LEA required set aside.</p>	
--	--------------------------	--------------------------	--------------------------	--	--	--

## IV. School Improvement

Component IV: School Improvement

**Schools identified for improvement, corrective action, or restructuring have met the requirements of being so identified.**

Sec. 1116(b)(1)(B)  
 Sec. 1116(b)(3)  
 Sec. 1116(b)(4)-(6)  
 Sec. 1116(b)(7)(C)(ii)  
 Sec. 1116(b)(14)(B)

**If the LEA has no Title I schools identified for any level of School Improvement, this section can be skipped.**

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA notified all parents at least 14 days prior to the beginning of the school year if any schools are identified for improvement or corrective action. <i>(See School Choice section and SES section for additional notification requirements.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents must include the schools' status, comparison with other schools, action plan, the reasons for the identification, and how parents can participate in school improvement activities.  <input type="checkbox"/> Verification of date of notification	<ul style="list-style-type: none"> <li>• Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.).</li> <li>• If applicable, the notification must be provided in different languages.</li> </ul> <input type="checkbox"/> Newsletter <input type="checkbox"/> Mail <input type="checkbox"/> Website <input type="checkbox"/> Other <input type="checkbox"/> In Different Languages	

<p>2. The LEA posted on their website beginning with SY 2007 and all subsequent years identified:</p> <p>a. Number of students eligible and transferred due to Choice.</p> <p>b. Number of students who were eligible and participated in SES.</p> <p>c. List of available schools for transfer.</p> <p>d. List of available SES providers.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Webpage</p> <p><input type="checkbox"/> Student attendance for building offering choice.</p> <p><input type="checkbox"/> Low Income or FRL numbers for school in SI 2 or CA.</p>		
<p>3. The School has developed a 2-year school improvement plan using the School level Comprehensive Plan.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Copy of school improvement plan</p> <p><input type="checkbox"/> Copy of Statement of Quality Assurance submitted to PDE with appropriate signatures.</p> <p><input type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.)</p>		
<p>4. Each school identified for improvement must spend at least 10% of its Title I building allocation on professional development activities. <b>ONLY School Improvement. not required for Corrective Action.</b></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds.</p> <p><input type="checkbox"/> Sign-in sheets for professional development activities.</p> <p><input type="checkbox"/> Meeting minutes or agendas regarding scientifically based methods and strategies.</p> <p><input type="checkbox"/> Title I Budget</p>		
<p>5. Each school identified for Corrective Action 1 or 2 involves parents in corrective actions taken to improve academic achievement.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Meeting agendas</p> <p><input type="checkbox"/> Parent notifications</p> <p><input type="checkbox"/> Meeting minutes</p>		

## V. School Choice

Component V: School Choice

**The LEA ensures that requirements for public school choice are met.**

**Sec. 1116(b)(1)(D) and (E)**

**Sec. 1112(g)(4)**

**If the LEA has no buildings in School Improvement I or choice can't be offered because there are no schools available for choice, this section can be skipped.**

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA at least 14 days prior to the beginning of the school year notified parents of all students enrolled in the identified school of their option to transfer their children to another public school within the LEA that is NOT identified for improvement or corrective action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents that informs parents of school choice and the process to be used to exercise the option.  <input type="checkbox"/> Verification of date of parent notification.	<ul style="list-style-type: none"> <li>• Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.).</li> <li>• This notice may be a part of the general school improvement notification or it may be a separate notice.</li> <li>• If applicable, the notification must be provided in different languages.</li> </ul> <input type="checkbox"/> Newsletter <input type="checkbox"/> Mail <input type="checkbox"/> Website <input type="checkbox"/> Other <input type="checkbox"/> As Part of a General Notification <input type="checkbox"/> In Different Languages	

<p>2. The LEA posted on their website prior to the beginning of the school year:</p> <p>a. Number of students eligible for transfer.</p> <p>b. Number of students who transferred.</p> <p>c. List of available schools for Choice transfers.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> LEA Webpage</p> <p><input type="checkbox"/> Student attendance for building offering choice.</p> <p><input type="checkbox"/> List of schools not in improvement available to accept Choice transferred students.</p>		
<p>3. The LEA implemented a priority system for satisfying school choice requests only when cost is above the 20% maximum of Title I.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Explanation or copy of policies regarding the prioritization that took place when granting school choice transfers.</p>	<p>Limits on school choice cannot be imposed arbitrarily by the LEA for any reasons other than those associated with health and safety issues surrounding building capacity.</p>	
<p>4. The LEA set aside, at a minimum, an amount equal to 20% of its Title I allocation to pay for costs associated with school choice.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Reservation of Funds page of eGrants application.</p> <p><input type="checkbox"/> Other financial documents to document state and local funds used to support school choice costs.</p>		
<p>5. If the LEA requested rollover of unused funds set aside for Choice (into the general Title I funds) the LEA met all of the following requirements:</p> <p>a. Partner with community groups</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Appropriate records used to record school choice information.</p> <p><input type="checkbox"/> Choice data is entered in eGrants</p>	<p>Reviewers will find previous year data under SES and School Choice Data on the egrant main menu.</p>	
<p>5b. Ensure students/parents have a genuine opportunity to sign up for choice transfer.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Appropriate records used to record school choice information.</p> <p><input type="checkbox"/> Choice data is entered in eGrants</p>	<p>Reviewers will find previous year data under SES and School Choice Data on the egrant main menu.</p>	

5c. Parent notification mailed out at least 14 days prior to the start of the school year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Appropriate records used to record school choice information. <input type="checkbox"/> Choice data is entered in eGrants	Reviewers will find previous year data under SES and School Choice Data on the egrant main menu.	
5d. Website posting lists number of students eligible and participating.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Appropriate records used to record school choice information. <input type="checkbox"/> Choice data is entered in eGrants	Reviewers will find previous year data under SES and School Choice Data on the egrant main menu.	
6. The LEA maintains records regarding transfer requests (approved and denied), numbers of students transferring and the buildings accepting transferred students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Appropriate records used to record school choice information. <input type="checkbox"/> Choice data is entered in eGrants		

## VI. Supplemental Educational Services (SES)

Component VI: Supplemental Educational Services (SES)

**The LEA ensures that requirements for the provision of Supplementary Educational Services (SES) are met.**

Sec. 1116(e)

**If the LEA has no buildings in School Improvement II or any level of Corrective Action, this section can be skipped.**

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The School notified parents of all low income (eligible) students of their option to obtain Supplemental Educational Services (SES) for their children and does not require additional requirements for participation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents that informs parents of the availability of SES and the process to follow to obtain it.  <input type="checkbox"/> Documentation to show that the state approved list of SES providers was also forwarded to parents and that parents had ample opportunity to choose a provider.	<ul style="list-style-type: none"> <li>• Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.).</li> <li>• This notice may be a part of the general school improvement notification or it may be a separate notice.</li> <li>• If applicable, the notification must be provided in different languages.</li> <li>• SES may not replace other school programs (Supplement vs. Supplant)</li> </ul> <input type="checkbox"/> Newsletter <input type="checkbox"/> Mail <input type="checkbox"/> Website <input type="checkbox"/> Other <input type="checkbox"/> Part of General Notification <input type="checkbox"/> In Different Languages	

<p>2. The LEA posted on their website:  a. Number of students eligible for SES.  b. Number of students participating in SES  c. List of available SES providers</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> LEA Website <input type="checkbox"/> List of SES Providers including distance providers <input type="checkbox"/> Selection of Schools Low Income data	See List of providers on PDE/SES webpage.	
<p>3. The LEA has correctly identified low income (eligible) students for SES and prioritized appropriately when determining participation only when cost is above the maximum amount of per pupil amount or 20% of Title I funding.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Low-income measure used to determine Title I building eligibility MUST be used to determine student eligibility for SES. <input type="checkbox"/> Criteria for priority of services.		
<p>4. The LEA must enter into agreements between the LEA, the provider and the parent of the participating child for carrying out SES.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of contracts for each provider and student participating in SES.		
<p>5. The LEA provides at least two enrollment windows for SES during the school year.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent Notifications <input type="checkbox"/> Signed Agreements	Reviewers should ask parents of eligible students if they are aware of the two SES windows.  <input type="checkbox"/> Parents Asked	
<p>6. The LEA offered SES providers equal access to school facilities as other organizations using a fair, open and objective process.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> LEA Policy for access to school facilities. <input type="checkbox"/> SES Provider agreements		
<p>7. If the LEA requested rollover of unused funds set aside for SES the LEA met all of the following requirements:  a. Partner with community groups  b. Ensure students/parents have a genuine opportunity to sign up for choice transfer.  c. Parent notification mailed out at least 14 days prior to the start of the school year.  d. Website posting lists number of students eligible and participating.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent Notification <input type="checkbox"/> LEA Website <input type="checkbox"/> FBO/CBO correspondence, phone logs or posters <input type="checkbox"/> DFP notification and Assurances for Rollover Form	Reviewers should ask parents if they were aware of the opportunity to request SES.  <input type="checkbox"/> Parents Asked	

8. The LEA maintains records regarding the numbers of students participating in SES.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of each school offering SES and the providers being used along with the number of students participating. <input type="checkbox"/> SES data entered in eGrants.		
--	--------------------------	--------------------------	--------------------------	--	--	--

## VII. Schoolwide Programs

Component VII: Schoolwide Programs

**The LEA and schools develop schoolwide programs taht use the flexibility provided to them by law to improve the academic achievement of all students in the school.**

**Sec. 1114**

**If the LEA does not operate a Schoolwide Program in any Title I schools, this section can be skipped.**

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. LEA provides guidance, technical assistance and support to schools developing schoolwide programs in the areas of needs assessment, comprehensive planning, implementation, and evaluation of a schoolwide program and requirements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Evidence of the Planning Process and Technical Assistance. <input type="checkbox"/> Initial Planning meeting agenda/list of participants. <input type="checkbox"/> Whole-school orientation-agenda/list of participants. <input type="checkbox"/> Planning Team roster and calendar of meetings. <input type="checkbox"/> Plan approval. <input type="checkbox"/> Budget Reports. Copy of schoolwide plans		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>3/4/2013 12:25:07 PM CEO Dr. Naomi Johnson Booker GLA operates one school under the schoolwide program</td> </tr> </tbody> </table>	District Comments	3/4/2013 12:25:07 PM CEO Dr. Naomi Johnson Booker GLA operates one school under the schoolwide program
District Comments								
3/4/2013 12:25:07 PM CEO Dr. Naomi Johnson Booker GLA operates one school under the schoolwide program								
2. All Schoolwide (SW) schools have an updated SW Plan.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/> Completed and approved School Level Plan and Addendum  or <input checked="" type="checkbox"/> Completed and approved Division of Federal Programs Schoolwide Template				
<b>Each SW Plan Contains:</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
2a. Comprehensive Needs Assessment	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
2b. Schoolwide reform strategies	<input checked="" type="checkbox"/>	<input type="checkbox"/>						

2c. Instruction by highly qualified staff	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
2d. High quality and ongoing professional development	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
2e. High-quality teachers to "high-need" schools	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
2f. Parent Involvement	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
2g. Transitioning preschool children	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
2h. Teacher input in assessment decisions	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
2i. Effective, timely and additional assistance to students having difficulty mastering proficient or advanced levels of academic achievement standards	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
2j. Coordinated budget	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
3. Indication of which program funds have been consolidated in the schoolwide program and how the intent and purposes of the individual programs consolidated are addressed.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Financial reports. <input type="checkbox"/> SWP		

## VIII. Targeted Assistance

Component VIII: Targeted Assistance

**The LEA targeted assistance programs meet all requirements.**

**Sec. 1115**

**If the LEA only operates Schoolwide Programs in Title I schools, this section can be skipped.**

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. The LEA has established targeted assistance programs that address statutory purposes and meet requirements, including the following:</p> <ul style="list-style-type: none"> <li>• using effective instructional methods and strategies that strengthen the core academic program of the school</li> <li>• primary consideration to providing extended learning time for students served</li> <li>• an accelerated high quality curriculum</li> <li>• Minimizing the removal of children from regular classroom during regular school hours.</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Identification of scientifically-researched based instructional models.</li> <li><input type="checkbox"/> School improvement plans.</li> <li><input type="checkbox"/> Team meetings, professional development, agendas, sign-in sheets, minutes, etc.</li> <li><input type="checkbox"/> School schedules and schedules for Title I staff and eligible students.</li> <li><input type="checkbox"/> Benchmarks of Title I students receiving supplemental instruction.</li> </ul>		
<p>2. LEA ensures that targeted assistance program planning coordinates with and supports the regular education program in schools.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <li><input type="checkbox"/> School Improvement Plan (identifies targeted assistance programs).</li> <li><input type="checkbox"/> Documentation of scheduled team meetings.</li> </ul>		
<p>3. LEA promotes the integration of staff supported with targeted assistance funds into the regular school program, including professional development.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Professional Development Schedules</li> <li><input type="checkbox"/> Documentation such as agenda for topics, sign-in sheets, etc.</li> </ul>		

4. Selection for eligible students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Selection criteria process/multiple selection criteria. <input type="checkbox"/> Student roster with test scores <input type="checkbox"/> Teacher/parent recommendation <input type="checkbox"/> Assessment data of Title I student <input type="checkbox"/> List of eligible students that are not serviced due to parents declining service		
-------------------------------------	--------------------------	--------------------------	--------------------------	--	--	--

## IX. Nonpublic Schools

Component IX: Nonpublic Schools

**The LEA provides Title I services to eligible children attending nonpublic schools.**

**Sec. 1120**

**Sec. 9503**

**34 CFR Part 200**

**§200.62 - 200.67, 200.77**

**§200.77(f)**

**§200.78(a)**

**If the LEA has no participating Nonpublic schools, this section can be skipped.**

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA has public school ranking charts with per-pupil allocations identified. (Equitable Services)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Financial reports, line items to private school children in budget. <input type="checkbox"/> List of participating private schools. <input type="checkbox"/> Consolidated application		
2. LEA has policies and procedures for provision of services to eligible children attending nonpublic schools.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated Application Procedures		
3. Consultation occurred between LEA and nonpublic school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of letters to private schools, agendas, meeting dates, participant lists/sign-in <input type="checkbox"/> Consolidated application <input type="checkbox"/> Record that services have been discussed		
4. LEA regularly supervises the provision of Title I services to nonpublic children.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Staff evaluations, visits/communication <input type="checkbox"/> Announcements/sign-in sheets for professional development and parent involvement opportunities		
5. LEA is evaluating the Title I program serving nonpublic school students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Needs assessments/survey <input type="checkbox"/> Assessment data		

6. Nonpublic school children, families and teachers are receiving equitable services.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Hired teachers to work with participating Title I students <input type="checkbox"/> Announcements/sign-in sheets for professional development and parent involvement opportunities		
7. The LEA has budgets that document appropriate set-asides.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated application <input type="checkbox"/> Quarterly Reports/Final Expenditure Reports		
8. The LEA has third party contract(s).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Name of Third Party Contractor <input type="checkbox"/> Payroll sheets <input type="checkbox"/> Written contract. <input type="checkbox"/> Consolidated application		
9. The LEA has complaint procedures for private school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of complaint procedures		

## X. Comparability

Component X: Comparability

**The LEA complies with the comparability provisions of Title I.**

**Sec. 1120A(c)**

**If the LEA is exempt from Comparability requirements, this section can be skipped.**  
**For example, if there is no overlap of grade spans, the LEA is exempt from this requirement.**

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. Title I Comparability Report comparing Title I schools to non-Title I schools reported to SEA annually in Pennsylvania and submitted by November 15th.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Support Data housed at the LEA (individual school lists with staff names attached to the positions counted and excluded) <input type="checkbox"/> Documentation maintained supports the report submitted by November 15th of each year <input type="checkbox"/> HR action documentation for any corrective actions taken <input type="checkbox"/> Records are maintained for 3 years. <input type="checkbox"/> Written procedures to ensure that comparable services are provided. <input type="checkbox"/> Articulated (written) process on the movement of staff during school year to meet the November 15th deadline.		

%>

### Comments

Global Leadership Academy is a year round school with several unique characteristics. One being the school has just received a Highmark grant to increase and continue their healthy eating program. Another is each student is addressed as "Scholar" promoting the positive image of learning. To keep education ongoing throughout the year, Global has developed tutoring sessions in their interims for scholars not reaching academic success. For those scholars achieving there are such activities as music lessons, golf lessons and a variety of other activities. There are two teachers that are not HQT. There is a plan in place to have these teachers become HQT by the Spring of 2014. All documentation to prove parent involvement was available. The website provides excellent parent documents and information. Parents have access to the teachers through email, phone calls, and texts. All parents interviewed were extremely pleased and thankful for the education that their child/ren are receiving. The availability of educational data, books, and other materials is exceptional. Global uses the Schoolwide Program to offer assistance to their scholars. All surveys, meetings, sign in sheets, and agendas were in binders for review. They have weekly meeting to assess all programs so that the needs of the scholars are being achieved.

# Title II A Program Review

## Highly Qualified

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. The LEA has a plan in place to ensure all teachers of core academic subjects will be highly qualified. <i>Section 1119 (a)(1)&amp;(3) and Section 2141 (a)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Highly Qualified Plan <input checked="" type="checkbox"/> List of teacher qualifications <input type="checkbox"/> Principal Attestation (PDE Form 425) <input type="checkbox"/> HQT IPDPs prepared for each teacher who is not highly qualified				
2. The LEA is implementing an individualized professional development plan for non-highly qualified teachers as indicated in the annual principal attestation (PDE Form 425). *This applies to LEAs that have not maintained highly qualified teacher status for 2 consecutive years. <i>Section 2141(c)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Individual professional development plan for each nonHQ teacher <input type="checkbox"/> LEA-supported and/or sponsored PD exists to assist teachers		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>4/14/2013 7:37:30 PM monitor Barbara Leap The plan is developed for all staff members.</td> </tr> </tbody> </table>	Monitor Comments	4/14/2013 7:37:30 PM monitor Barbara Leap The plan is developed for all staff members.
Monitor Comments								
4/14/2013 7:37:30 PM monitor Barbara Leap The plan is developed for all staff members.								
3. The LEA has entered into a written agreement with the SEA that outlines its use of Titles I & IIA funds to achieve highly qualified status. <i>Section (2141(c) *This applies to LEAs that have not made AYP and maintained 100% HQ for 3 consecutive years.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> LEA/SEA plan <input type="checkbox"/> Evidence exists that plan is being implemented (this could vary from LEA to LEA)		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>4/14/2013 7:39:09 PM monitor Barbara Leap GLA has met AYP and has no need to have an agreement.</td> </tr> </tbody> </table>	Monitor Comments	4/14/2013 7:39:09 PM monitor Barbara Leap GLA has met AYP and has no need to have an agreement.
Monitor Comments								
4/14/2013 7:39:09 PM monitor Barbara Leap GLA has met AYP and has no need to have an agreement.								

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<p>4. LEA ensures equitable distribution of experienced and HQ teachers within the districts schools to ensure poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers. <i>Section 1112(c)(1)(L)</i></p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Equity Plan</li> <li><input type="checkbox"/> Agendas of Equity Plan Meetings</li> <li><input type="checkbox"/> Meeting minutes of Equity Plan writing &amp; planning sessions.</li> <li><input type="checkbox"/> Teachers are reassigned</li> <li><input type="checkbox"/> Changes to union contract</li> <li><input type="checkbox"/> Review of HQT/NHQT data and strategies revised in equity plan when there is no improvement</li> </ul>		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1568 131 2003 180" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1568 180 2003 461"> <p>3/4/2013 12:28:54 PM CEO Dr. Naomi Johnson Booker GLA operates only one school and does not need to ensure equitable distribution of teachers.</p> </td> </tr> <tr> <th data-bbox="1568 461 2003 509" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1568 509 2003 753"> <p>4/14/2013 7:38:31 PM monitor Barbara Leap GLA provides equity for all teachers and scholars. There is not an Equity Plan because of only one building.</p> </td> </tr> </tbody> </table>	District Comments	<p>3/4/2013 12:28:54 PM CEO Dr. Naomi Johnson Booker GLA operates only one school and does not need to ensure equitable distribution of teachers.</p>	Monitor Comments	<p>4/14/2013 7:38:31 PM monitor Barbara Leap GLA provides equity for all teachers and scholars. There is not an Equity Plan because of only one building.</p>
District Comments										
<p>3/4/2013 12:28:54 PM CEO Dr. Naomi Johnson Booker GLA operates only one school and does not need to ensure equitable distribution of teachers.</p>										
Monitor Comments										
<p>4/14/2013 7:38:31 PM monitor Barbara Leap GLA provides equity for all teachers and scholars. There is not an Equity Plan because of only one building.</p>										

## Professional Development

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
5. The LEA conducts an assessment of local needs for professional development and hiring, as identified by the LEA and school staff. <i>Section 2122 (c)(1)(2)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of district needs assessment and findings		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>4/14/2013 7:41:41 PM monitor Barbara Leap Use Survey Monkey. There was a Leadership Reflective Survey also given.</td> </tr> </tbody> </table>	Monitor Comments	4/14/2013 7:41:41 PM monitor Barbara Leap Use Survey Monkey. There was a Leadership Reflective Survey also given.
Monitor Comments								
4/14/2013 7:41:41 PM monitor Barbara Leap Use Survey Monkey. There was a Leadership Reflective Survey also given.								
6. The LEA involves parents in the planning of professional development activities. <i>Section 2122 (b)(7)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Meeting Notices, Agenda, Sign-in sheets		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>4/14/2013 7:40:20 PM monitor Barbara Leap Changed to met due to parents being involved in all aspects of the functions of GLA</td> </tr> </tbody> </table>	Monitor Comments	4/14/2013 7:40:20 PM monitor Barbara Leap Changed to met due to parents being involved in all aspects of the functions of GLA
Monitor Comments								
4/14/2013 7:40:20 PM monitor Barbara Leap Changed to met due to parents being involved in all aspects of the functions of GLA								
7. The LEA professional development activities are based on a review of scientifically based research and designed to improve student academic achievement. <i>Section 2122 (b)(1)(B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of professional development activities aligned to district plan.				
8. The LEA provides professional development activities to improve the knowledge of teachers, principals, paraprofessionals and other school staff. <i>Section 2123 (A)(3)(A&amp;B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of professional development activities.  <input type="checkbox"/> List of In-Service activities  <input type="checkbox"/> Attendance rosters				
9. The LEA professional development activities are used as part of a broader strategy to eliminate the achievement gap that separates low-income and minority students from other students. <i>Section 2122 (b)(2)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> PD needs assessment  <input type="checkbox"/> Teacher surveys  <input type="checkbox"/> ACT 48 PD plan				

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<p>10. The LEA provides professional development expenditures for educational services to eligible nonpublic school staff equal to the proportion of funds allocated to participating public school attendance areas. <i>Section 9501(a)(b)(4)</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Expenditures for non-public services</li> <li><input type="checkbox"/> List on PDE web site</li>   <li><input type="checkbox"/> Title II-A Non-public share</li> </ul>		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1562 128 2003 180" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1562 180 2003 391"> <p>3/4/2013 12:29:56 PM CEO Dr. Naomi Johnson Booker GLA does not have any nonpublic school staff.</p> </td> </tr> <tr> <th data-bbox="1562 391 2003 443" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1562 443 2003 612"> <p>4/21/2013 12:45:26 PM monitor Barbara Leap GLA is not affiliated with any nonpublic schools.</p> </td> </tr> </tbody> </table>	District Comments	<p>3/4/2013 12:29:56 PM CEO Dr. Naomi Johnson Booker GLA does not have any nonpublic school staff.</p>	Monitor Comments	<p>4/21/2013 12:45:26 PM monitor Barbara Leap GLA is not affiliated with any nonpublic schools.</p>
District Comments										
<p>3/4/2013 12:29:56 PM CEO Dr. Naomi Johnson Booker GLA does not have any nonpublic school staff.</p>										
Monitor Comments										
<p>4/21/2013 12:45:26 PM monitor Barbara Leap GLA is not affiliated with any nonpublic schools.</p>										

## Class Size Reduction

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
11. The LEA targets funds to schools that have the lowest portion of highly qualified teachers; have the largest average class size; or are identified for school improvement. <i>Section 2122 (b)(3)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Class rosters <input type="checkbox"/> Highly Qualified Teachers <input type="checkbox"/> SI Schools		<p style="text-align: center;"><b>District Comments</b></p> <p>3/4/2013 12:30:53 PM CEO Dr. Naomi Johnson Booker GLA operates only one school and is not identified for school improvement</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>4/21/2013 12:46:53 PM monitor Barbara Leap Global Leadership Academy is not using money for Class Size Reduction.</p>
12. The LEA utilizes highly qualified teachers to reduce class size. <i>Section 2123 (a)(2)(B)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Highly Qualified Teacher Credentials from PDE		<p style="text-align: center;"><b>Monitor Comments</b></p> <p>4/21/2013 12:46:57 PM monitor Barbara Leap Global Leadership Academy is not using money for Class Size Reduction.</p>

%>

## Comments

Global Leadership Academy uses Title IIa money for Professional Development. Parents are involved in all aspects of the Charter School. There is a staff member who is the parent liaison and contacts parents on the activities of the school. Teachers have committed to having Saturday conferences with parents. GLA does not have an Equity plan.

# Component XI: Fiscal Requirements

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p><b>A. Audits</b></p> <p><b>The SEA ensures that the State and the LEAs are audited annually, if required, and that all corrective actions required through this process are fully implemented.</b></p> <p><b>OMB Circular A-87</b></p>	<p>1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> LEA response to findings.</p> <p><input type="checkbox"/> PDE follow-up reviews of findings.</p> <p><input checked="" type="checkbox"/> Independent auditors report shows that the LEA has corrected all action required.</p>	<p>PDE Monitor review single audit from previous year (federal programs only) and reviews district comments (management letter).</p>	

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<b>B. Carryover</b>  <b>The LEA complies with the carryover provisions of Title I. Sec. 1127</b>	1. LEAs with Title I allocations greater than \$50,000 per year have not carried over more than 15% of their allocation from one year to the next unless the SEA has waived the limitation (allowable once every 3 year cycle if the SEA believes the request is reasonable and necessary).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Carryover section of Title I project on eGrants		<table border="1"> <tr> <td><b>District Comments</b></td> </tr> <tr> <td>3/5/2013 10:58:16 AM CEO Dr. Naomi Johnson Booker Carryover does not apply to Global Leadership Academy</td> </tr> <tr> <td><b>Monitor Comments</b></td> </tr> <tr> <td>4/21/2013 12:55:29 PM monitor Barbara Leap There is no carryover at Global Leadership Academy.</td> </tr> </table>	<b>District Comments</b>	3/5/2013 10:58:16 AM CEO Dr. Naomi Johnson Booker Carryover does not apply to Global Leadership Academy	<b>Monitor Comments</b>	4/21/2013 12:55:29 PM monitor Barbara Leap There is no carryover at Global Leadership Academy.
	<b>District Comments</b>										
3/5/2013 10:58:16 AM CEO Dr. Naomi Johnson Booker Carryover does not apply to Global Leadership Academy											
<b>Monitor Comments</b>											
4/21/2013 12:55:29 PM monitor Barbara Leap There is no carryover at Global Leadership Academy.											
2. The LEA has requested (and received) a waiver from the SEA if the carryover from the prior year exceeds 15%.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Waiver request on eGrants. <input type="checkbox"/> Waiver request and "Carryover Waiver Approval Letter" from DFP on file at LEA/District.		<table border="1"> <tr> <td><b>Monitor Comments</b></td> </tr> <tr> <td>4/21/2013 12:55:09 PM monitor Barbara Leap There is no carryover at Global Leadership Academy.</td> </tr> </table>	<b>Monitor Comments</b>	4/21/2013 12:55:09 PM monitor Barbara Leap There is no carryover at Global Leadership Academy.			
<b>Monitor Comments</b>											
4/21/2013 12:55:09 PM monitor Barbara Leap There is no carryover at Global Leadership Academy.											
<b>C. Rank Order</b>	1. The LEA is only serving eligible schools and all schools above 75% poverty are served.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation detailing the poverty data used to determine eligibility						

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<p><b>The LEA ensures that it complies with the requirements of Title I when allocating funds to eligible school attendance areas or schools in rank order of poverty based on the number of children from low-income families who reside in an eligible school attendance area.</b></p>	<p>2. The ranking procedures are applied without regard to grade spans or schools when poverty rate of school is 75% and above.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Schools with poverty rates of 75% or greater are served. Funds are allocated at a per pupil rate.</p>		<table border="1"> <tr> <td data-bbox="1650 128 2003 175" style="text-align: center;"><b>District Comments</b></td> </tr> <tr> <td data-bbox="1650 175 2003 423"> <p>3/5/2013 10:59:15 AM CEO Dr. Naomi Johnson Booker Global Leadership Academy operates one school</p> </td> </tr> <tr> <td data-bbox="1650 423 2003 470" style="text-align: center;"><b>Monitor Comments</b></td> </tr> <tr> <td data-bbox="1650 470 2003 643"> <p>4/21/2013 12:56:06 PM monitor Barbara Leap The ranking procedure does not apply to GLA.</p> </td> </tr> </table>	<b>District Comments</b>	<p>3/5/2013 10:59:15 AM CEO Dr. Naomi Johnson Booker Global Leadership Academy operates one school</p>	<b>Monitor Comments</b>	<p>4/21/2013 12:56:06 PM monitor Barbara Leap The ranking procedure does not apply to GLA.</p>
	<b>District Comments</b>										
<p>3/5/2013 10:59:15 AM CEO Dr. Naomi Johnson Booker Global Leadership Academy operates one school</p>											
<b>Monitor Comments</b>											
<p>4/21/2013 12:56:06 PM monitor Barbara Leap The ranking procedure does not apply to GLA.</p>											
<p>3. Eligible schools are ranked and served from highest to lowest poverty.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Allocations given to Title I schools match each school's allocation in the Selection of Schools/Ranking Page (in LEA's Title I project within their Consolidated Application in eGrants.)</p>		<table border="1"> <tr> <td data-bbox="1650 662 2003 709" style="text-align: center;"><b>Monitor Comments</b></td> </tr> <tr> <td data-bbox="1650 709 2003 881"> <p>4/21/2013 12:56:22 PM monitor Barbara Leap The ranking procedure does not apply to GLA.</p> </td> </tr> </table>	<b>Monitor Comments</b>	<p>4/21/2013 12:56:22 PM monitor Barbara Leap The ranking procedure does not apply to GLA.</p>			
<b>Monitor Comments</b>											
<p>4/21/2013 12:56:22 PM monitor Barbara Leap The ranking procedure does not apply to GLA.</p>											
<p><b>Sec. 1113 34 CFR Part 200 §200.77-§200.78</b></p>	<p>4. The allocation to each eligible school and the per pupil allocation match.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Per pupil expenditures at building level matches per pupil amounts in the Selection of Schools/Ranking Page (in LEA's Title I project within their Consolidated Application in eGrants.)</p>		<table border="1"> <tr> <td data-bbox="1650 977 2003 1024" style="text-align: center;"><b>Monitor Comments</b></td> </tr> <tr> <td data-bbox="1650 1024 2003 1196"> <p>4/21/2013 12:56:32 PM monitor Barbara Leap The ranking procedure does not apply to GLA.</p> </td> </tr> </table>	<b>Monitor Comments</b>	<p>4/21/2013 12:56:32 PM monitor Barbara Leap The ranking procedure does not apply to GLA.</p>		
<b>Monitor Comments</b>											
<p>4/21/2013 12:56:32 PM monitor Barbara Leap The ranking procedure does not apply to GLA.</p>											

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
	5. Allocations given to Title I schools match each school's allocation in the Selection of Schools/Ranking Page (in LEA's Title I project within their Consolidated Application in eGrants.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Local budget sheets. <input type="checkbox"/> System tracking expenditure reports.				
	6. The prekindergarten (PreK) children are excluded from the poverty count of any school.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> The LEA's count of children from low income families does not include children under the age of 5.		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>4/23/2013 1:08:48 AM monitor Barbara Leap There are no PreK connected to Global.</td> </tr> </tbody> </table>	Monitor Comments	4/23/2013 1:08:48 AM monitor Barbara Leap There are no PreK connected to Global.
Monitor Comments									
4/23/2013 1:08:48 AM monitor Barbara Leap There are no PreK connected to Global.									
<b>D. Supplement / Supplant</b>  <b>The LEA ensures that Title I funds are used only to supplement or increase non-Federal sources used for the education of participating children and not to supplant funds from non-Federal sources.</b>  <b>Sec. 1114</b> <b>Sec. 1115</b> <b>Sec. 1116</b> <b>Sec. 1120A</b>	1. LEA approved budget and records of expenditures of Title I funds at the district level match.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Statement of Allocation & Expenditures	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul> *Documentation may be minimal or non-existent in cases regarding supplanting. If you think there may be a problem, refer to DFP Regional Coordinator.			

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
	2. Schoolwide program expenditures verify that funds have not supplanted non-federal resources.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Statement of Allocation & Expenditures. <input type="checkbox"/> Expenditures match SWP activities <input type="checkbox"/> State/local fund expenditures have not decreased		<table border="1"> <thead> <tr> <th data-bbox="1652 131 2003 180">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1652 180 2003 391">4/21/2013 1:01:00 PM monitor Barbara Leap Services would not be conducted if not for Title funds.</td> </tr> </tbody> </table>	Monitor Comments	4/21/2013 1:01:00 PM monitor Barbara Leap Services would not be conducted if not for Title funds.		
Monitor Comments											
4/21/2013 1:01:00 PM monitor Barbara Leap Services would not be conducted if not for Title funds.											
	3. Targeted assistance program expenditures meet the statutory requirements and are supplemental in nature & do not supplant non-federal resources.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Statement of Allocation & Expenditures are supplemental		<table border="1"> <thead> <tr> <th data-bbox="1652 483 2003 532">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1652 532 2003 776">3/5/2013 11:03:21 AM CEO Dr. Naomi Johnson Booker Global Leadership operates a schoolwide program</td> </tr> <tr> <th data-bbox="1652 776 2003 824">Monitor Comments</th> </tr> <tr> <td data-bbox="1652 824 2003 993">4/21/2013 12:57:55 PM monitor Barbara Leap The Schoolwide program is conducted at GLA.</td> </tr> </tbody> </table>	District Comments	3/5/2013 11:03:21 AM CEO Dr. Naomi Johnson Booker Global Leadership operates a schoolwide program	Monitor Comments	4/21/2013 12:57:55 PM monitor Barbara Leap The Schoolwide program is conducted at GLA.
District Comments											
3/5/2013 11:03:21 AM CEO Dr. Naomi Johnson Booker Global Leadership operates a schoolwide program											
Monitor Comments											
4/21/2013 12:57:55 PM monitor Barbara Leap The Schoolwide program is conducted at GLA.											

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
<b>E. Equipment and Related Property</b>  <b>OMB Circular A-87</b> <b>EDGAR 80.32</b>	1. LEA maintains Inventory records, purchase orders and receipts for equipment purchased.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Inventory is on file and up to date (All equipment at \$1,500 or LEA capitalization threshold \$_____ is maintained).	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul>	<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>3/5/2013 11:07:16 AM CEO Dr. Naomi Johnson Booker Inventory of all purchase orders and receipts are kept on file and then scanned for archiving</td> </tr> </tbody> </table>	District Comments	3/5/2013 11:07:16 AM CEO Dr. Naomi Johnson Booker Inventory of all purchase orders and receipts are kept on file and then scanned for archiving
	District Comments								
3/5/2013 11:07:16 AM CEO Dr. Naomi Johnson Booker Inventory of all purchase orders and receipts are kept on file and then scanned for archiving									
2. The LEA conducts a physical inventory of all equipment at least once every two years.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Equipment Inventory List	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul>				
<b>F. Compliance to Reservations</b>  <b>The LEA complies with requirements regarding the reservation of funds. Sec. 1113</b> <b>Sec. 1116</b> <b>Sec. 1118</b>	1. The LEA has reserved funds necessary to provide services comparable to those provided to children in Title I funded schools to serve homeless children, neglected children in local institutions, and if appropriate, Neglected or Delinquent children in community day schools and delinquent children in local institutions.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Amounts on Reservation of Funds section of Title I project match corresponding line items on budget  <input type="checkbox"/> Line items can be followed.  <input type="checkbox"/> Expenditures are charged to the line items.	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> </ul>	<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>3/5/2013 11:16:27 AM CEO Dr. Naomi Johnson Booker Global Leadership has amount less than \$500,000</td> </tr> </tbody> </table>	District Comments	3/5/2013 11:16:27 AM CEO Dr. Naomi Johnson Booker Global Leadership has amount less than \$500,000
District Comments									
3/5/2013 11:16:27 AM CEO Dr. Naomi Johnson Booker Global Leadership has amount less than \$500,000									

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
	2. LEA has reserved an amount equal to 20% of its Title I allocation for transportation/supplemental services or both. (for school improvement schools only; if no schools in school improvement, check NA)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Reservations are in the ROF screen on egrants. <input type="checkbox"/> Line items can be followed. <input type="checkbox"/> Expenditures are charged to the line items. <input type="checkbox"/> LEA documents expenditures for choice and supplemental services (agreements between LEA and providers).		<table border="1"> <thead> <tr> <th data-bbox="1650 131 2003 180">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1650 180 2003 391">4/21/2013 1:03:56 PM monitor Barbara Leap This does not apply because GLA is not in school improvement.</td> </tr> </tbody> </table>	Monitor Comments	4/21/2013 1:03:56 PM monitor Barbara Leap This does not apply because GLA is not in school improvement.
Monitor Comments									
4/21/2013 1:03:56 PM monitor Barbara Leap This does not apply because GLA is not in school improvement.									
	3. LEAs receiving more than \$500,000 have reserved 1% of their allocation for parental involvement and that 95% of those funds have been distributed to served schools.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Procedure for allocation 95% to schools. <input type="checkbox"/> 95% allocated to schools. <input type="checkbox"/> At least 1% of Title I allocation is reflected in line item "3300-Community Services" within Title I budget. <input type="checkbox"/> Agendas, Sign-Ins, Calendar of training, contracts with trainers etc. <input type="checkbox"/> Expenditures/invoices supporting Parent Involvement Set Aside amount.		<table border="1"> <thead> <tr> <th data-bbox="1650 675 2003 724">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1650 724 2003 902">4/21/2013 1:02:57 PM monitor Barbara Leap Title funds are less than \$500,000.</td> </tr> </tbody> </table>	Monitor Comments	4/21/2013 1:02:57 PM monitor Barbara Leap Title funds are less than \$500,000.
Monitor Comments									
4/21/2013 1:02:57 PM monitor Barbara Leap Title funds are less than \$500,000.									

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	4. LEAs with Title I schools identified for improvement have set aside 10% of funds for professional development activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Activities scheduled for professional development, agendas, sign-in sheets, contracted technical assistance, etc. <input type="checkbox"/> 10% of the Title I allocation is reported on the LEA actual budget reports under professional development. <input type="checkbox"/> 10% of school's in improvement allocation is tracked by LEA for professional development.		
<b>G. Obligating Funds</b>	1. The LEA began obligating funds on or after the <b>programs' approved date</b> ; (Program start date is found on first page of approved Consolidated Application).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Dates on program expenditure records/invoices, begin on or after approved start date on Consolidated Application.	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul>	

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<b>H. Nonpublic School Services</b>	1. The LEA reserved the same per pupil amount to each non-public low-income child as distributed to each public low-income child.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Nonpublic Per Pupil Amounts are correctly distributed. <input type="checkbox"/> Interdistrict agreement and/or 3rd Party contract amounts match what is approved on consolidated application. <input type="checkbox"/> Budget reflects Nonpublic total.	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1650 128 2003 180" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1650 180 2003 427">           3/5/2013 11:17:47 AM            CEO Dr. Naomi Johnson Booker            Global Leadership Academy is a charter school         </td> </tr> <tr> <th data-bbox="1650 427 2003 479" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1650 479 2003 651">           4/21/2013 1:04:50 PM            monitor Barbara Leap            GLA does not service any nonpublic students.         </td> </tr> </tbody> </table>	District Comments	3/5/2013 11:17:47 AM CEO Dr. Naomi Johnson Booker Global Leadership Academy is a charter school	Monitor Comments	4/21/2013 1:04:50 PM monitor Barbara Leap GLA does not service any nonpublic students.
District Comments											
3/5/2013 11:17:47 AM CEO Dr. Naomi Johnson Booker Global Leadership Academy is a charter school											
Monitor Comments											
4/21/2013 1:04:50 PM monitor Barbara Leap GLA does not service any nonpublic students.											

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments			
<b>I. Time Documentation</b>	1. The LEA maintains semi-annual certifications for all employees funded from a single cost objective.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Semi-annual time certifications	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul>	<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>4/21/2013 1:07:11 PM monitor Barbara Leap GLA had a fire. All records were destroyed. They have reconstructed accounting and purchasing records. They have 2 years of records available.</td> </tr> </tbody> </table>	Monitor Comments	4/21/2013 1:07:11 PM monitor Barbara Leap GLA had a fire. All records were destroyed. They have reconstructed accounting and purchasing records. They have 2 years of records available.	
	Monitor Comments									
4/21/2013 1:07:11 PM monitor Barbara Leap GLA had a fire. All records were destroyed. They have reconstructed accounting and purchasing records. They have 2 years of records available.										
2. The LEA maintains time documentation logs/schedules for prorated staff including the amount of time spent on each funding source activity; the logs are signed by a supervisor and reconciled to payroll documentation on a monthly basis	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Logs <input type="checkbox"/> Staff Calendars <input type="checkbox"/> Staff Schedules	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul>	<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>3/5/2013 11:18:47 AM CEO Dr. Naomi Johnson Booker Global Leadership does not have por-rated staff</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>4/21/2013 1:05:41 PM monitor Barbara Leap There are no prorated staff members at GLA.</td> </tr> </tbody> </table>	District Comments	3/5/2013 11:18:47 AM CEO Dr. Naomi Johnson Booker Global Leadership does not have por-rated staff	Monitor Comments	4/21/2013 1:05:41 PM monitor Barbara Leap There are no prorated staff members at GLA.
District Comments										
3/5/2013 11:18:47 AM CEO Dr. Naomi Johnson Booker Global Leadership does not have por-rated staff										
Monitor Comments										
4/21/2013 1:05:41 PM monitor Barbara Leap There are no prorated staff members at GLA.										
<b>J. Record Retention</b>	1. Records are maintained for a period of 7 years	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<b>Pertains to:</b> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul>	<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>4/21/2013 1:07:48 PM monitor Barbara Leap GLA had a fire. All records were destroyed. They have reconstructed accounting and purchasing records. They have 2 years of records available.</td> </tr> </tbody> </table>	Monitor Comments	4/21/2013 1:07:48 PM monitor Barbara Leap GLA had a fire. All records were destroyed. They have reconstructed accounting and purchasing records. They have 2 years of records available.	
Monitor Comments										
4/21/2013 1:07:48 PM monitor Barbara Leap GLA had a fire. All records were destroyed. They have reconstructed accounting and purchasing records. They have 2 years of records available.										

%>

## Comments

The audit firm is Joyce Miller. Title funds are tracked by purchase orders. GLA had a fire 2 years ago. All records were destroyed. They have reconstructed accounting and purchasing records. They have 2 years of records available.

## Personnel Interviews

<b>Building</b>	<b>Date</b>	<b>Staff Member Interviewed</b>	<b>Staff Member Position</b>
Global Leadership Academy CS	4/4/2013	Assa Mauo	Student
Global Leadership Academy CS	4/4/2013	Bernard Packer	Parent 1st, 2nd
Global Leadership Academy CS	4/4/2013	Da'Jhia	Student
Global Leadership Academy CS	4/4/2013	Gregory Wright	Teacher
Global Leadership Academy CS	4/4/2013	Hanna Nunez	Parent 2nd
Global Leadership Academy CS	4/4/2013	Lauren Perry	Teacher
Global Leadership Academy CS	4/4/2013	Michael	Student
Global Leadership Academy CS	4/4/2013	Natash Brame	Parent 2nd, 7th
Global Leadership Academy CS	4/4/2013	Shardai	Student
Global Leadership Academy CS	4/4/2013	Tedra Simmons	Teacher